



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

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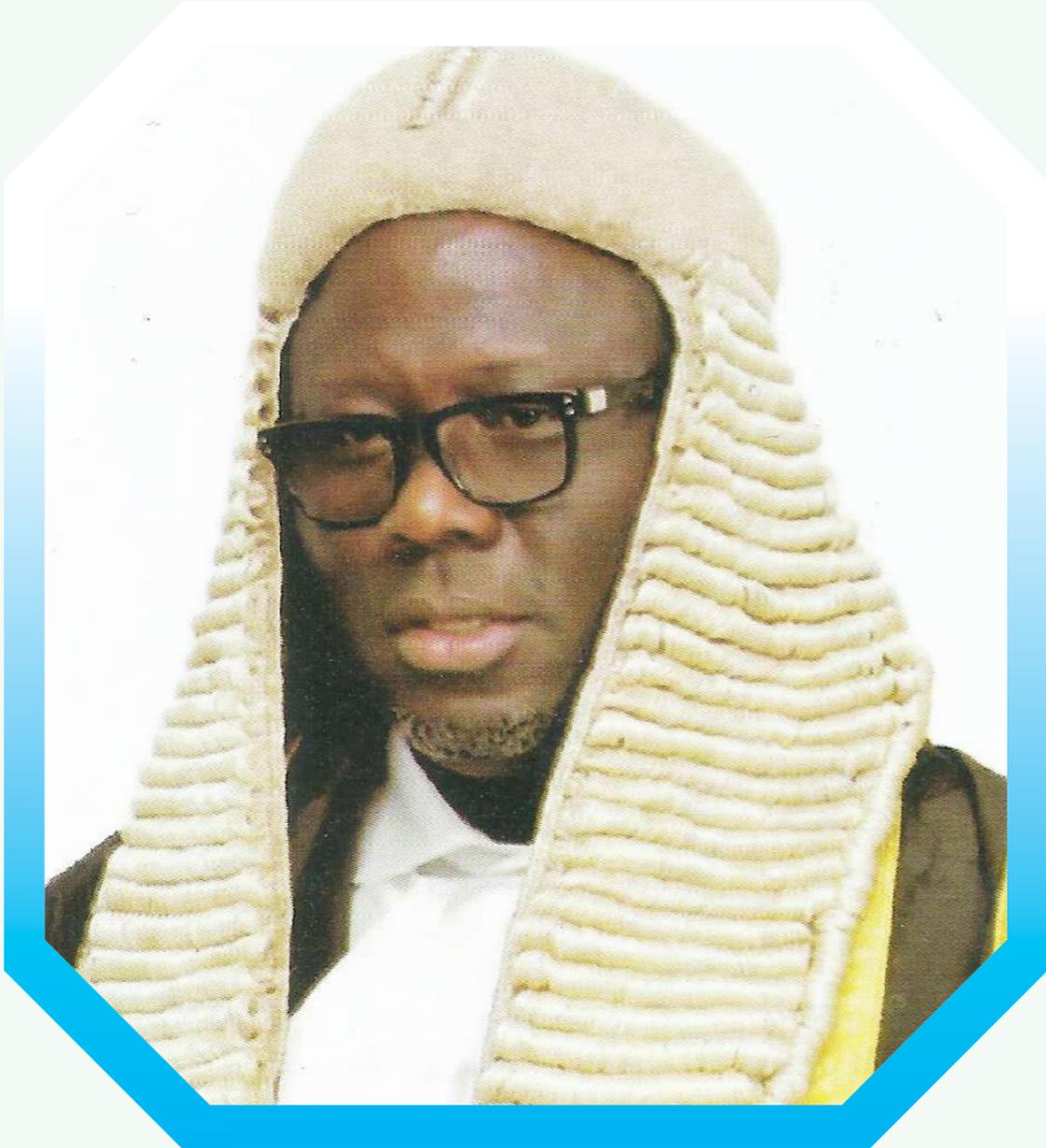
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GOVERNOR OF DELTA STATE**



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DEPUTY GOVERNOR DELTA STATE**



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SPEAKER  
DELTA STATE HOUSE OF ASSEMBLY



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SPECIAL ADVISER  
DIRECTORATE OF LOCAL GOVERNMENT  
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AUDITOR-GENERAL (LOCAL GOVERNMENT)  
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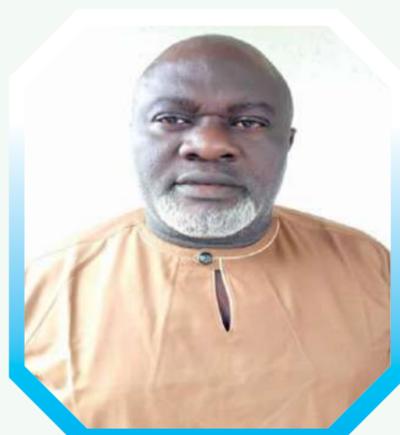
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# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE



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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 Government 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**

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ASABA

DELTA STATE OF NIGERIA

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Date: 16-9-2021

**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, 2020 in accordance with Section 125 of the Constitution of the Federal Republic of Nigeria 1999, Section 16 of the Delta State Audit Law 2018; 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 Position, Consolidated Statement of Financial Performance, 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)

**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, 2020.

The Financial Statements comply with generally accepted accounting practice and International Public Sector Accounting Standard (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 are in accordance with the Appropriation Bye-Law

**(g) Comparative Information**

The General Purpose Financial Statements disclose 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:

- It is possible that future economic benefit will flow to the entity,
- The cost or fair value of the item can be measured reliably
- 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:

➤ Building	2%
➤ Motor Vehicle	20%
➤ Furniture & Fittings	20%
➤ Office Equipment	25%
➤ Plant and Machinery	10%
➤ IT Equipment	35%

**(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.

**(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, 2020.

**(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 ₦50,428,142,468.90 accrued to the 25 Local Governments as revenue from all sources for the year ended 31<sup>st</sup> December, 2020. Analysis is shown on *Table 1.0* and *figure 1.0* below:

S/N	DETAILS	2020 ACTUAL REVENUE	2020 APPROVED ESTIMATES	%
1	Internally Generated Revenue (IGR)	743,333,429.74	1,915,697,222.61	2
2	Federal Allocation	31,398,799,806.34	56,972,584,407.40	62
3	Value Added Tax (VAT)	12,811,858,761.53	7,209,982,274.36	25
4	Share of State IGR	5,406,705,192.04	9,397,322,087.94	11
5	Aids and Grants	8,000,000.00	10,500,000.00	0
6	Investment Income	143,913.60	-	0
7	Other Revenue	59,301,365.65	60,000,000.00	0
	<b>TOTAL</b>	<b>50,428,142,468.90</b>	<b>75,566,085,992.31</b>	<b>100</b>

Table 1.0

From the above table “%” represents Percentage contribution of revenue sources to the Consolidated Revenue. They are approximated to the nearest whole numbers. Therefore, Aids & Grants, Investment Income and Other Revenue are depicted as 0% respectively since their individual and collective contributions are less than 1%. However, this does not affect the materiality or otherwise of the amounts involved. Further analysis is shown below on *figure 1.0*

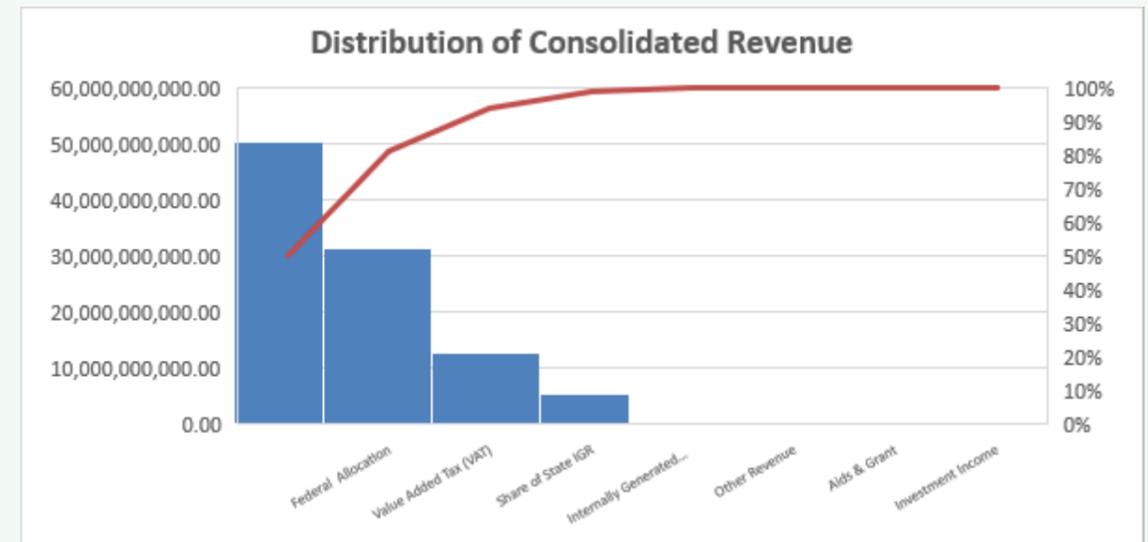


Figure 1.0

\*\*Other Revenue, Aids and Grants and Investment Income were each less than 1% of total revenue; hence, they have no bars on chart due to their relative insignificance which does not affect the materiality or otherwise of the amounts involved.

Government Share of FAAC, Government Share of VAT, Government Share of 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 Signate Collection and unclaimed salaries of Primary School teachers. Statutory Revenue thus constituted almost the entire revenue base of the Local Government as displayed on *figure 1.2* overleaf:

CONSOLIDATED REVENUE AND EXPENDITURE

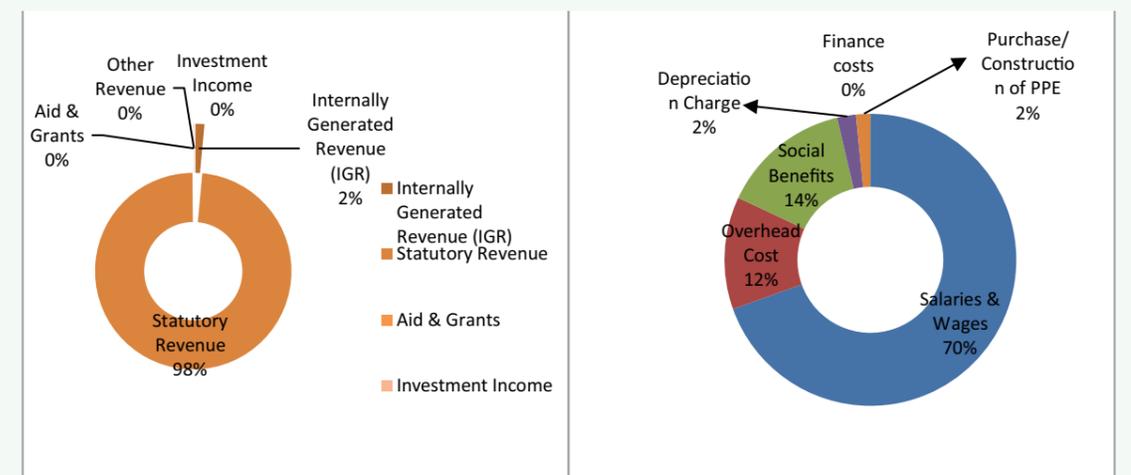


Figure 2.0

Figure 3.0



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\* Other Revenue and Investment Income were each less than 1%; hence, they were charted as approximately zero percent due to their relative insignificance which does not affect the materiality or otherwise of the amounts involved.

\*\*Finance cost was less than 1% and is charted as approximately zero percent due to its relative insignificance which does not affect the materiality or otherwise of the amount involved

### 2.2.0 EXPENDITURE

A total of **₦54,966,172,619.58** was expended for various purposes during the year as summarized below:

S/N	DETAILS	2020 ACTUAL EXPENDITURE	2020 APPROVED ESTIMATES
1	Salaries & Wages	38,218,600,085.60	45,038,805,178.58
2	Overhead Cost	6,843,944,760.70	14,699,151,786.80
3	Social Benefits	7,888,712,390.24	5,272,640,670.00
4	Finance Cost	5,525,421.68	121,409,030.54
5	Depreciation Charge	1,140,726,334.60	-
6	Purchase/ Construction of PPE	868,663,626.76	10,759,321,950.00
	<b>TOTAL</b>	<b>54,966,172,619.58</b>	<b>75,891,328,615.92</b>

Table 2.0

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

### 2.3.0 BUDGET PERFORMANCE

The aggregate actual revenue performance of the Local Government was about 66.73% in comparison with the budgeted figure. Variance per individual item of revenue showed that the actual revenue received from share of FAAC against budget was 55.11% while for Share of VAT, actual revenue recorded 178% against budget. Receipts from State Government was about 57.53% of estimate, while actual Non-Tax revenue i.e. internally generated revenue was only 38.80% of the budgeted figure.

On the other hand, the aggregate actual expenditure performance against budgeted figure was about 83.05%. Variance for individual expenditure items revealed that actual salaries and wages was 84.86% of estimated figure while actual overhead cost was 46.56% of the budget. Capital expenditure represented just 8.07% of estimates and Social Benefits overshoot estimated figure with approximately 50%

The overall budget performance was poor as evidenced in the high value of accrued salaries and wages. This obviously has resulted in low capital expenditure during the year under review. The contribution of Non-tax revenue to total revenue was marginal as it constitutes only 2% of total revenue. The Local Governments depended heavily on Statutory Allocations to run their operations.

It was observed that some revenue sources of Local Governments contracted out 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:

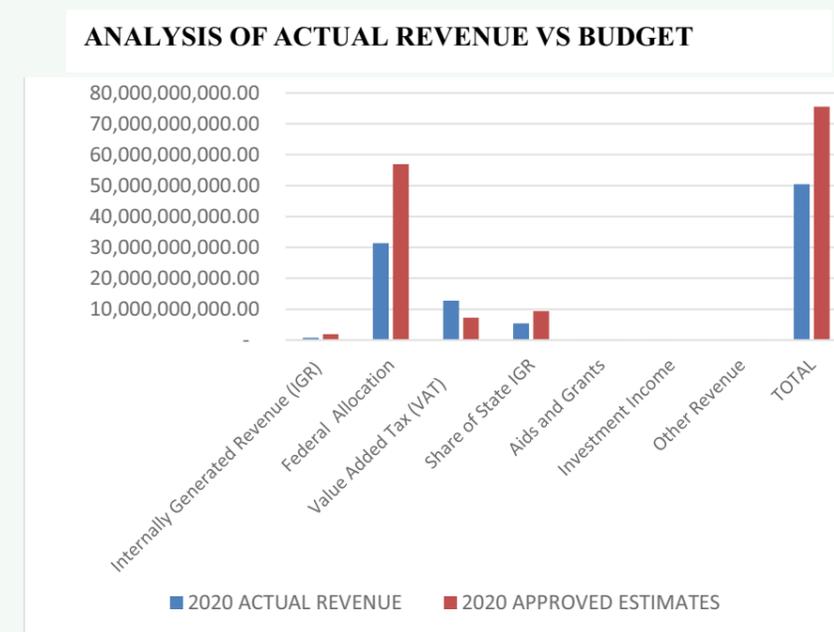


Figure 4.0



**ANALYSIS OF ACTUAL EXPENDITURE VS BUDGET**

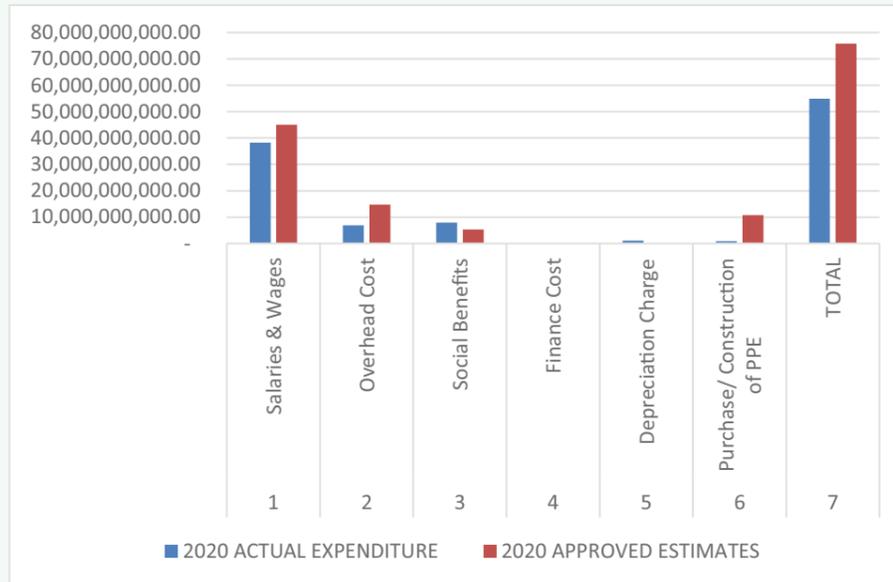


Figure 5.0

**2.4.0 CASHFLOW ANALYSIS :**

A review of Cash flow Statement of the 25 Local Governments of the State revealed that a total of **₦ 50,853,893,218.83** was realized as inflow. This, in addition to the adjusted balance brought forward of **₦3,309,659,437.98** gave a distributable total of **₦54,163,552,656.81**. Additionally, there were proceeds from short-term borrowing amounting to **₦10,000,000.00** and deductions received summed up to **₦9,922,437,685.18**.

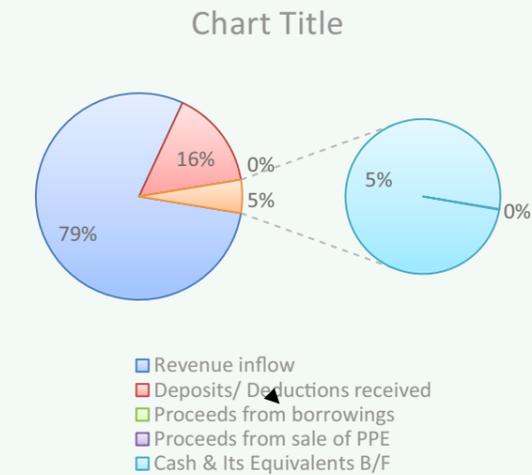
The outflow profile of the Local Governments revealed that the sum of **₦37,890,507,027.36** was actually paid as salaries and wages. The sum of **₦7,859,650,264.96** represents social benefits paid while Overhead cost paid was **₦6,625,737,881.68**. There was a negative net movement in prepayments account to the tune of **(₦1,830,821,979.14)**. Finance costs took the sum of **₦5,525,421.68**. There was repayment of borrowings of **₦42,880,607.23**. Purchase/construction of Property, Plant and Equipment (PPE) was a total of **₦868,663,626.76** while remittance of deductions/refund of deposits took the sum of **₦9,685,194,459.71**.

The consolidated cash and its equivalent stood at **₦2,981,946,231.75** as at the end of year 2020.

Hereunder is the graphical representation of the cash flow analysis:

Figure 6.0

**CASH INFLOW**



\*\* proceeds from sale of PPE and Proceeds from borrowings are respectively less than 1% of cash inflow and are therefore depicted as 0% on chart. This does not affect their materiality or otherwise

**CASH OUTFLOW**

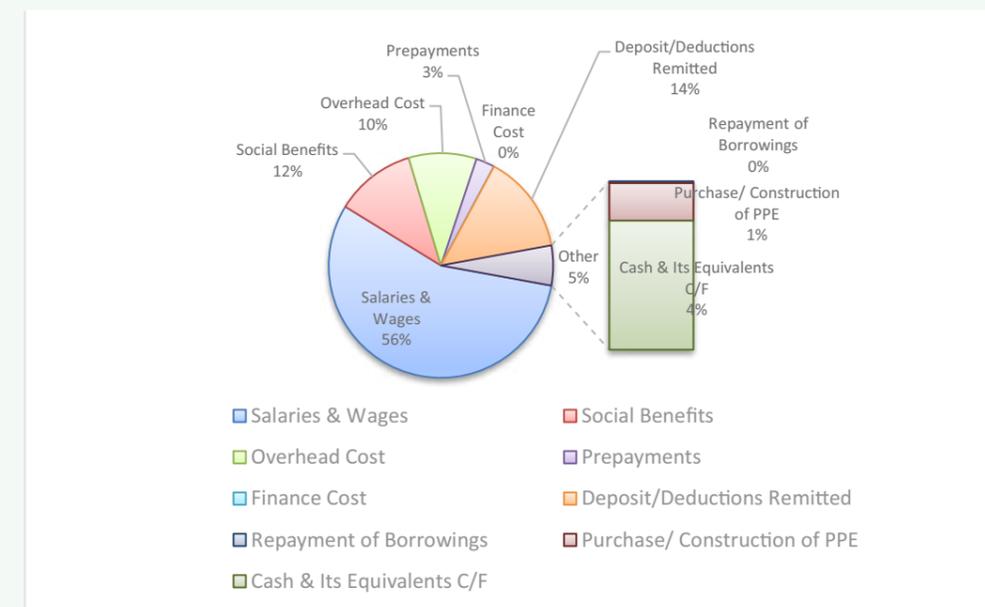


Figure 7.0

\*\*Repayment of borrowings and finance costs are respectively less than 1% of cash outflow and are therefore depicted as 0% on chart. This



## 2.5.0 ASSETS

### 2.5.1 CASH AND ITS EQUIVALENTS

The consolidated closing cash and its equivalents amounted to ₦3,309,659,437.98 for the 25 Local Governments as at 31<sup>st</sup> December 2020. Some accumulated bank charges and loan repayments which were directly charged to the accounts were not vouched as at the time of reporting, thus were not yet charged to appropriate expenditure vote. It is expected that the true cash and bank balances would be lower than the above figure reported after proper reconciliation have been carried out.

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 Government Councils is ₦176,868,776.86.

The investments were not properly documented as Investment Register/Ledgers were not maintained by the various Councils, 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.

## 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.

For the year under review, a consolidated total of Prepayments stood at **₦6,146,857,132.72**

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 or that there be a write-off of those which have become irrecoverable so that the true position of these accounts can be established. It is also imperative for 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 to the individual Local Governments in my Audit Inspection Reports for their compliance.

## 2.5.4 INVENTORIES

The sum of ₦21,946,674.00 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 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 ₦66,868,803,513.10 as at 31<sup>st</sup> December, 2020. 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 ₦188,960,954.70 was standing as receivables as at 31<sup>st</sup> December, 2020. It represents monies owed to the Local Governments.

### 2.6.0 LIABILITIES

#### 2.6.1 DEPOSITS

The sum of ₦1,117,378,646.00 represents balance on Deposits Account as at 31<sup>st</sup> December 2020. 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 ₦3,937,965,446.15 as at 31<sup>st</sup> December, 2020. 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.

It is my recommendation that deductions which have remained unremitted for long be written-off after due approvals and credited to appropriate revenue votes.

### 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 ₦2,118,573,644.49.

### 2.6.4 SHORT TERM LOANS

The sum of ₦14,956,999.92 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 ₦41,900,000.00. 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, 2020 was ₦61,111,920,322.72

### 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, 2020 was ₦8,032,324,298.26



**PART THREE**

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

**1.0.0 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:

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

**2.0.0 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.

**3.0.0 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 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.



**SUMMARY OF QUERIES FOR 25 LOCAL GOVERNMENTS**

The summary of audit queries is tabulated below on Table 4.0

S/N	LOCAL GOVERNMENT COUNCILS	NO. of Queries	Total Amount ₦
1	ANIOCHA NORTH	2	210,823,528.66
2	ANIOCHA SOUTH	12	147,741,046.17
3	BOMADI	8	1,072,595,330.88
4	BURUTU	7	1,132,829,612.17
5	ETHIOPE EAST	5	254,019,051.15
6	ETHIOPE WEST	12	166,308,396.60
7	IKA NORTH EAST	3	104,691,171.71
8	IKA SOUTH	5	120,405,743.48
9	ISOKO NORTH	3	431,562,787.32
10	ISOKO SOUTH	10	228,437,177.00
11	NDOKWA EAST	4	367,466,619.63
12	NDOKWA WEST	10	698,615,715.67
13	OKPE	8	738,933,508.65
14	OSHIMILI NORTH	10	780,345,217.31
15	OSHIMILI SOUTH	4	446,034,625.03
16	PATANI	4	333,476,439.14
17	SAPELE	9	335,538,880.08
18	UDU	9	274,285,868.44
19	UGHELLI NORTH	14	64,711,550.00
20	UGHELLI SOUTH	6	417,202,618.30
21	UKWUANI	2	367,614,134.80
22	UVWIE	11	236,409,967.23
23	WARRI NORTH	6	191,400,513.14
24	WARRI SOUTH	9	463,843,248.42
25	WARRI SOUTH WEST	5	447,802,056.10
	<b>TOTAL</b>	<b>178</b>	<b>10,033,094,807.08</b>

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

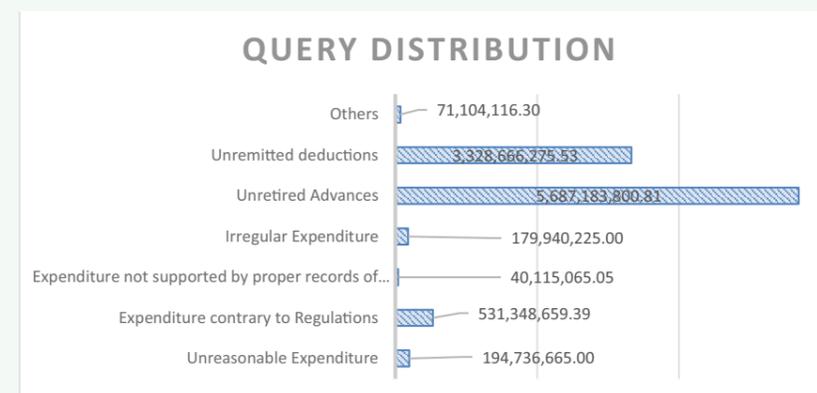


Figure 8.0



Obviously, 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, 2020 compared to all other reasons put together.

*See Appendix 6 for further details on this.*

#### 4.0.0 INTERNAL REVENUE EFFORTS

Local Governments in the State have always been advised to boost their internal revenue generation efforts to complement revenue from statutory sources. 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 three consecutive years i.e. 2017-2019. There was a fall in 2020 consolidated revenue. Below is the depiction of the four-year trend of consolidated revenue:

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

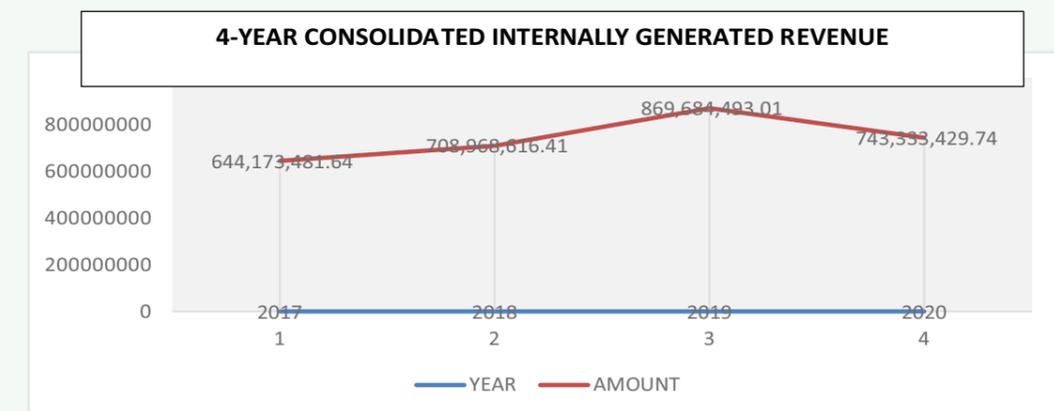


Figure 8.0



**REPORT OF THE AUDITOR-GENERAL  
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Further analysis by Local Governments is depicted here under:

INTERNALLY GENERATED REVENUE FOR A 4-YEAR PERIOD					
LGA	2017	2018	2019	2020	TREND
ANIOCHA NORTH	16,394,532.50	8,446,400.00	11,387,571.71	9,000,275.00	Green trend bar
ANIOCHA SOUTH	10,747,129.14	7,406,212.27	13,574,763.95	7,692,083.48	Blue trend bar
BOMADI	1,121,936.01	19,403,988.28	5,416,900.00	4,539,091.90	Blue trend bar
BURUTU	22,595,021.33	45,443,686.28	56,224,420.79	33,177,486.28	Blue trend bar
ETHIOPE EAST	12,308,800.00	27,334,940.00	8,241,737.18	9,139,900.00	Blue trend bar
ETHIOPE WEST	6,647,000.00	23,539,011.93	25,366,952.00	25,514,344.04	Blue trend bar
IKA NORTH EAST	14,577,600.00	14,913,420.00	20,296,000.00	37,708,200.00	Blue trend bar
IKA SOUTH	32,499,605.20	28,237,517.00	31,425,333.48	22,534,050.00	Blue trend bar
ISOKO NORTH	13,211,623.01	22,196,710.00	33,704,916.88	14,215,927.81	Blue trend bar
ISOKO SOUTH	26,133,730.00	13,238,735.00	60,663,810.00	31,529,930.80	Blue trend bar
NDOKWA EAST	30,768,866.00	55,079,122.17	75,496,572.84	69,966,633.67	Blue trend bar
NDOKWA WEST	14,277,785.20	16,418,650.00	80,130,641.68	41,976,350.00	Blue trend bar
OKPE	19,564,238.86	13,037,350.00	12,500,302.93	5,532,000.00	Blue trend bar
OSHIMILI NORTH	3,495,946.76	7,371,950.00	6,180,620.00	21,237,781.55	Blue trend bar
OSHIMILI SOUTH	59,943,300.00	53,715,111.82	73,976,840.00	67,504,261.96	Blue trend bar
PATANI	442,000.00	5,460,968.82	1,785,000.00	663,000.00	Blue trend bar
SAPELE	71,308,669.74	49,709,818.14	83,600,603.76	46,719,701.67	Blue trend bar
UDU	10,366,176.79	16,347,200.00	17,809,760.00	18,189,420.00	Blue trend bar
UGHELLI NORTH	37,687,529.90	45,438,852.40	88,422,800.88	54,411,980.68	Blue trend bar
UGHELLI SOUTH	20,311,876.35	33,891,341.63	43,744,099.60	36,332,199.24	Blue trend bar
UKWUANI	36,059,630.00	25,024,050.00	10,995,900.00	12,085,000.00	Blue trend bar
UVWIE	57,883,903.82	58,614,435.59	35,282,874.28	23,896,492.00	Blue trend bar
WARRI NORTH	11,407,900.00	5,595,900.00	12,467,000.00	11,916,000.00	Blue trend bar
WARRI SOUTH	51,662,327.13	111,561,245.08	55,567,533.47	90,307,132.26	Blue trend bar
WARRI SOUTH WEST	62,756,353.90	1,542,000.00	5,421,537.58	47,544,187.40	Blue trend bar
<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>	Blue trend bar

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

**PART FOUR**

**CONSOLIDATED GENERAL PURPOSE FINANCIAL STATEMENTS**

**DELTA STATE GOVERNMENT OF NIGERIA**

**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE TWENTY-FIVE LOCAL GOVERNMENTS OF THE STATE  
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Notes	2020	2019
		N	N
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows</b>			
Government Share of FAAC (Statutory Revenue)	1	31,694,615,691.32	38,337,295,705.04
Government Share of VAT	2	12,811,858,761.53	10,532,975,774.20
10% State IGR	3	5,536,154,056.99	4,369,884,684.74
Aids & Grant	6	8,000,000.00	
Non-Tax Revenue	4	743,819,429.74	869,684,493.01
Investment Income	5	143,913.60	5,399,460.00
Other Revenue	7	59,301,365.65	358,574,369.15
<b>Total Inflow from Operating Activities (A)</b>		<b>50,853,893,218.83</b>	<b>54,473,814,486.14</b>
<b>Outflows</b>			
Salaries & Wages	8	37,890,507,027.36	38,024,661,776.91
Social Benefits	9	7,859,650,264.96	7,824,689,309.05
Overhead Cost	10	6,625,737,881.68	7,926,345,841.61
Finance cost	11	5,525,421.68	14,927,303.76
Prepayments	12	(1,830,821,985.14)	(15,412,775.27)
<b>Total Outflow from Operating Activities (B)</b>		<b>50,550,598,616.54</b>	<b>53,775,211,456.06</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)</b>		<b>303,294,608.29</b>	<b>698,603,030.08</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of PPE	13	5,980,200.00	53,978,500.00
Proceeds from Sales of Investment	14	27,313,000.00	-
Purchase/ Construction of PPE	15	(868,663,626.76)	(616,473,951.02)
<b>Net Cash Flow from Investing Activities</b>		<b>(835,370,426.76)</b>	<b>(562,495,451.02)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings	16	10,000,000.00	35,000,000.00
Deposit/Deductions Received	17	9,922,437,685.18	7,328,729,257.87
Deposit/Deductions Remitted	17	(9,685,194,459.71)	(7,090,239,050.09)
Repayment of Borrowings	18	(42,880,607.23)	(77,961,436.37)
Special Deposits		-	13,559,982.32
<b>Net Cash Flow from Financing Activities</b>		<b>204,362,618.24</b>	<b>209,088,753.73</b>
<b>Net Cash Flow from all Activities</b>		<b>(327,713,200.23)</b>	<b>345,196,332.79</b>
Cash & Its Equivalent as at 1/1/2020		3,309,659,437.98	3,141,312,070.10
Cash & Its Equivalent as at 31/12/2020	23	<b>2,981,946,237.75</b>	<b>3,486,508,402.89</b>



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**DELTA STATE GOVERNMENT OF NIGERIA**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE TWENTY-FIVE LOCAL  
GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Notes	2020	2019
		₦	₦
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	23	2,981,946,237.75	3,486,508,402.89
Receivables	24	1,580,434.18	1,755,504.41
Prepayments	12	6,334,237,644.24	8,079,098,906.87
Inventories	25	21,946,674.00	19,853,304.00
<b>Total Current Assets A</b>		<b>9,339,710,990.17</b>	<b>11,587,216,118.17</b>
<b>Non-Current Assets</b>			
Long Term Loans		-	-
Investments	26	176,868,776.86	177,132,776.86
Property, Plant & Equipment	27	66,868,803,513.10	54,662,860,746.19
Investment Property		-	-
Intangible Assets		-	-
<b>Total Non-Current Assets B</b>		<b>67,045,672,289.96</b>	<b>54,839,993,523.05</b>
<b>Total Assets C = A + B</b>		<b>76,385,383,280.13</b>	<b>66,427,209,641.22</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	20	1,117,378,646.00	1,533,269,457.70
Short Term Loans & Debts	22	25,320,922.51	88,177,962.97
Unremitted Deductions	21	3,937,965,446.15	2,708,755,143.72
Payables	28	2,118,573,644.49	2,258,679,443.44
Current Portion of Borrowings		-	-
<b>Total Current Liabilities D</b>		<b>7,199,238,659.15</b>	<b>6,588,882,007.83</b>
<b>Non-Current Liabilities</b>			
Public Funds		-	-
Long Term Provisions		-	-
Long Term Borrowings	29	41,900,000.00	30,000,000.00
<b>Total Non-Current Liabilities E</b>		<b>41,900,000.00</b>	<b>30,000,000.00</b>
<b>Total Liabilities: F = D + E</b>		<b>7,241,138,659.15</b>	<b>6,618,882,007.83</b>
<b>Net Assets: G = C - F</b>		<b>69,144,244,620.98</b>	<b>59,808,327,633.39</b>
<b>NET ASSETS/EQUITY</b>			
Capital Grant		-	-
Reserves		61,095,989,867.51	48,349,682,908.01
Accumulated Surpluses/(Deficits)		8,048,254,753.47	11,458,644,725.38
Minority Interest		-	-
<b>Total Net Assets/Equity: H=G</b>		<b>69,144,244,620.98</b>	<b>59,808,327,633.39</b>

**DELTA STATE GOVERNMENT OF NIGERIA**

**CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE TWENTY-FIVE LOCAL  
GOVERNMENTS OF THE STATE YEAR ENDED 31ST DECEMBER, 2020**

Previous Year Actual (2019)		Notes	Actual 2020	Final Budget 2020	Variance on Final Budget
₦			₦	₦	₦
			A	B	(B-A)
	<b>REVENUE</b>				
38,337,295,705.04	Government Share of FAAC (Statutory Revenue)	1	31,398,799,806.34	56,972,584,407.40	25,573,784,601.06
10,532,975,774.20	Government Share of VAT	2	12,811,858,761.53	9,397,322,087.94	(3,414,536,673.59)
4,375,301,584.74	State Allocation	3	5,406,705,192.04	7,209,982,274.36	1,803,277,082.32
980,374,947.68	Non-Tax Revenue	4	743,333,429.74	1,915,697,222.61	1,172,363,792.87
5,399,460.00	Investment Income	5	143,913.60	-	(143,913.60)
-	Aid & Grants	6	8,000,000.00	10,500,000.00	2,500,000.00
-	Debt Forgiveness		-	-	-
198,969,554.68	Other Revenues	7	59,301,365.65	60,000,000.00	698,634.35
-	Transfer from other Government Entities		-	-	-
<b>54,430,317,026.34</b>	<b>Total Revenue (a)</b>		<b>50,428,142,468.90</b>	<b>75,566,085,992.31</b>	<b>25,137,943,523.41</b>
	<b>EXPENDITURE</b>				
37,748,188,898.17	Salaries & Wages	8	38,218,600,085.60	45,038,805,178.58	6,820,205,092.98
7,850,694,671.21	Social Benefits	9	7,888,712,390.24	5,272,640,670.00	(2,616,071,720.24)
8,398,483,782.29	Overhead Cost	10	6,843,944,760.70	14,699,151,786.80	7,855,207,026.10
-	Grants & Contributions		-	-	-
-	Subsidies		-	2,602,068.43	2,602,068.43
1,163,446,579.22	Depreciation Charges	19	1,140,726,334.60	-	(1,140,726,334.60)
31,093,436.45	Finance Cost	11	5,525,421.68	121,409,030.54	115,883,608.86
50,273,998.34	Bad Debts Charges		-	-	-
<b>55,242,181,365.68</b>	<b>Total Expenditure (b)</b>		<b>54,097,508,992.82</b>	<b>65,134,608,734.35</b>	<b>11,037,099,741.53</b>
<b>(811,864,339.34)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c=(a-b)</b>		<b>(3,669,366,523.92)</b>	<b>10,431,477,257.96</b>	<b>14,100,843,781.88</b>
(4,944,540.20)	Gain/ Loss on Disposal of Asset	30	27,013,000.00	-	(27,013,000.00)
-	Gain/Loss on revaluation of building	31	(9,235,054.89)	-	9,235,054.89
(4,944,540.20)	<b>Total Non-Operating Revenue/(Expenses) (d)</b>		<b>27,013,000.00</b>	<b>-</b>	<b>(17,777,945.11)</b>
-	Surplus/(Deficit) from Ordinary Activities e=(c+d)		<b>(3,651,588,578.81)</b>	<b>10,431,477,257.96</b>	<b>14,083,065,836.77</b>
-	Minority Interest Share of Surplus/(Deficit) (f)		-	-	-
<b>(816,808,879.54)</b>	<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>		<b>(3,651,588,578.81)</b>	<b>10,431,477,257.96</b>	<b>14,083,065,836.77</b>



**NOTES TO THE GENERAL PURPOSE FINANCIAL  
STATEMENTS**

**DELTA STATE GOVERNMENT OF NIGERIA**

**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE TWENTY-FIVE LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Note	RESERVE	ACCUMULATED SURPLUS	TOTAL
		₦	₦	₦
Balance as at 1st January 2020		47,637,022,840.92	11,482,440,206.59	59,119,463,047.51
Revaluation Adjustment to reserves		6,892,622,537.95	-	6,892,622,537.95
Prior year adjustments		2,857,508,084.79	201,472,068.48	3,058,980,153.27
<b>Restated Balance</b>		<b>57,387,153,463.66</b>	<b>11,683,912,275.07</b>	<b>69,071,065,738.73</b>
Revaluation surpluses		3,724,766,859.06		3,724,766,859.06
Net surplus for the period		-	(3,651,587,976.81)	(3,651,587,976.81)
<b>Balance as at 31st December 2020</b>		<b>61,111,920,322.72</b>	<b>8,032,324,298.26</b>	<b>69,144,244,620.98</b>

**1. GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)-~~₦31,398,799,806.34~~**

This 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. This excludes the sum of **₦295,815,884.98** relating to the previous year (2019) FAAC but was actually received in 2020. However, total inflow from FAAC during the year was **₦31,694,615,691.32** which is the addition of both figures above.

There was a deduction of **₦26,508,333.64** at FAAC from the allocation of each Local Government for Primary Health Centre (PHC). The total for the 25 Local Governments of Delta State was **₦662,708,341.00**. This value was not accounted for by the Local Governments as such fund was not received by them; hence, is not part of the Share of FAAC reported above.

See *Appendix 1* for further details.

**2. GOVERNMENT SHARE OF VALUE ADDED TAX(VAT)-~~₦12,811,858,761.53~~**

This represents Share of VAT received by the 25 Local Governments in line with the provisions of the VAT Act. See *Appendix 1* for details

**3. GOVERNMENT SHARE OF STATE INTERNALLY GENERATED REVENUE(IGR)-  
~~₦5,406,705,192.04~~**

This represents share of State internally generated revenue and the State participation in the funding of primary education 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. This excludes the sum of **₦129,448,864.95** relating to the previous year (2019) which was actually received in 2020. However, total receipts of State IGR during the year was **₦5,536,154,056.99** which is the addition of both figures above.

See *Appendix 1* for details.

**4. NON-TAX REVENUE-~~₦743,333,429.74~~**

Non-tax revenue comprises all internally generated revenue of the 25 Local Governments excluding the sum of **₦486,000.00** relating to the previous year (2019) but was actually received in 2020. However, total collection during the year was **₦743,819,429.74** which is the addition of both figures above.



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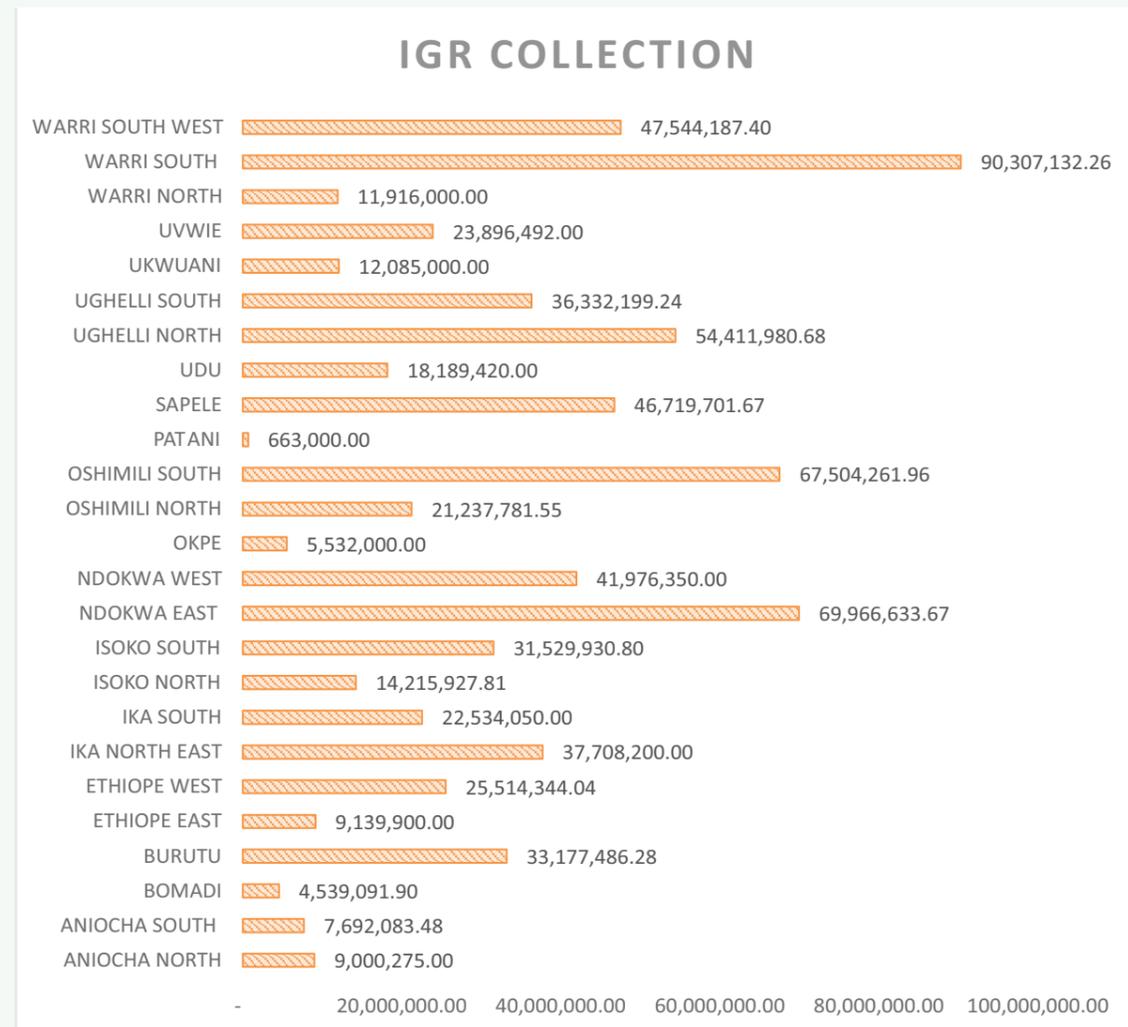


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Internally Generated Revenue collection by the 25 Local Governments of the State is charted hereunder:



Figures are in Naira

**5. INVESTMENT INCOME**

This represents dividends derived from investment by Ika South Local Government for the year 2020.

See *Appendix 1* for further details.

**6.AIDS AND GRANTS-~~₦~~8,000,000.00**

The above amount represents COVID-19 response of ~~₦~~4,000,000.00 each released to the 25 Local Governments which 2 Local Governments reported as Aids and Grants. The rest 23 Local Governments has reported it as part of State Allocation.

**7.OTHER REVENUE-~~₦~~59,301,365.65**

This includes signate collection and unclaimed salaries of primary school teachers refunded by SUBEB. Details are also contained on *Appendix 1* to this report.

**8.SALARIES AND WAGES-~~₦~~38,218,600,085.60**

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. This includes minimum wage arrears of ~~₦~~328,092,058.24 accrued by some Local Government relating to current year (2020) but was yet to be paid at the end of reporting year. Actual salaries and wages pay-out in 2020 (excluding the accrued amount above) was ~~₦~~37,890,507,027.36

Salaries and Wages are graphically represented below:



Figures are in Naira

See further details on *Appendix 2* below.

**9.SOCIAL BENEFITS-~~₦~~7,888,712,390.24**

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 sum of ~~₦~~29,062,125.28 was accrued by some Local Government relating to current year (2020) but was yet to be remitted at the end of reporting year. Therefore, Actual remittance of social benefit deduction to the appropriate Authority in 2020 (excluding the accrued amount above) was ~~₦~~7,859,650,264.96



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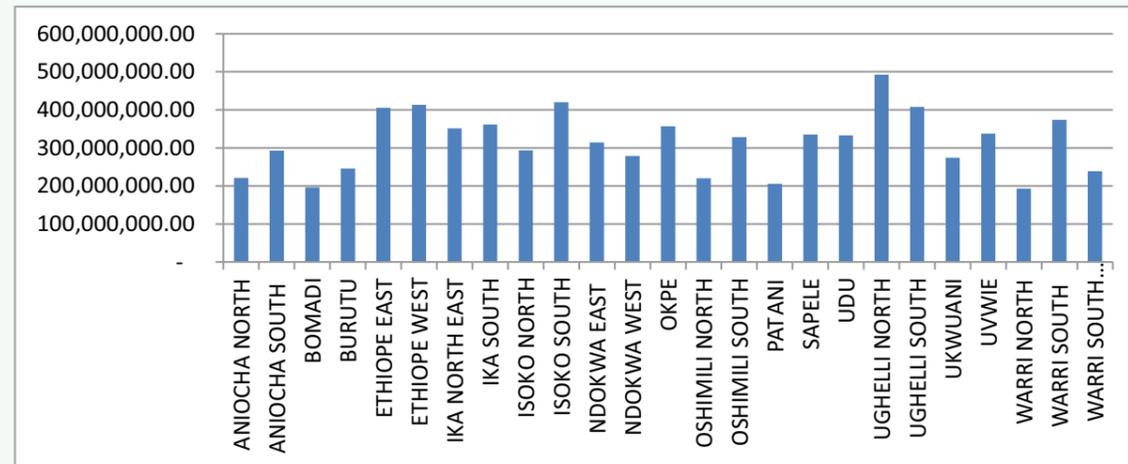


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Graphically representation of individual Local Government social benefit costs is hereunder:

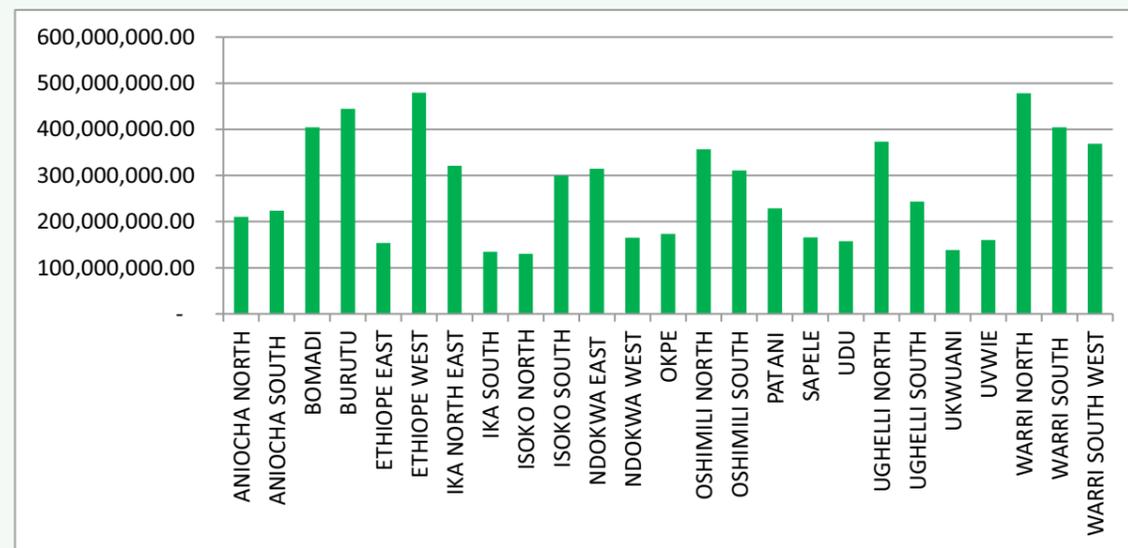


See Appendix 2 for further details.

**10.OVERHEAD COST-~~₦6,843,944,760.70~~**

This represents total overhead cost incurred during the year by the 25 Local Governments. This includes arrears of **₦218,206,879.02** accrued by some Local Government relating to current year (2020) but was yet to be paid at the end of reporting year. Actual overhead costs pay-out in 2020 (excluding the accrued amount above) was **₦6,625,737,881.68**

Graphically representation is hereunder:



Amounts are in Naira

See Appendix 2 for further details.

**11.FINANCE COST-~~₦5,525,421.68~~**

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

**12.PREPAYMENT-~~₦6,146,857,123.72~~**

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 2020 accounting year. During the year, there was a negative net movement in prepayments account amounting to **₦1,830,821,985.14** representing the difference between advances granted and those retired. Details are contained on Appendix 3 below.

**13 PROCEEDS FROM SALE OF PPE-~~₦53,978,500.00~~**

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

<b>Proceeds from Sale of PPE</b>	
LGA	AMOUNT
ISOKO NORTH	2,308,200.00
ISOKO SOUTH	1,502,000.00
WARRI SOUTH	2,170,000.00
<b>TOTAL</b>	<b>5,980,200.00</b>

**14.PROCEEDS FROM SALE OF INVESTMENTS**

<b>Proceeds from Sale of Investments</b>	
LGA	AMOUNT (N)
ANIOCHA SOUTH	27,313,000.00
<b>TOTAL</b>	<b>27,313,000.00</b>



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**15. PURCHASE/CONSTRUCTION OF PPE - ~~₦616,473,951.02~~**

During the year under review, the 25 Local Governments spent a total of ~~₦868,663,626.76~~ as capital expenditure for purchase/construction of PPE. Details are displayed below:

<b>Purchase/construction of PPE</b>	
LGA	AMOUNT (₦)
ANIOCHA SOUTH	66,885,160.00
BURUTU	288,378,107.50
ISOKO NORTH	12,100,000.00
ISOKO SOUTH	37,650,000.00
NDOKWA EAST	9,131,023.13
OKPE	80,224,000.00
OSHIMILI NORTH	48,300,000.00
OSHIMILI SOUTH	87,199,976.49
SAPELE	5,682,665.00
UGHELLI NORTH	47,906,651.64
UGHELLI SOUTH	28,000,000.00
WARRI NORTH	73,775,000.00
WARRI SOUTH	9,966,120.00
WARRI SOUTH WEST	73,464,923.00
<b>TOTAL</b>	<b>868,663,626.76</b>

**16. PROCEEDS FROM BORROWING - ~~₦10,000,000.00~~**

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

<b>Proceeds from borrowings</b>	
LGA	AMOUNT (₦)
NDOKWA EAST	10,000,000.00
<b>TOTAL</b>	<b>10,000,000.00</b>

**17. DEPOSITS/DEDUCTIONS RECEIVED REFUNDED/REMITTED - ~~₦9,922,437,685.18~~ & ~~₦9,685,194,459.71~~**

Various deductions received and remitted during the year amounted to ~~₦9,922,437,685.18~~ and ~~₦9,685,194,459.71~~ respectively. Details are shown below:

LGA	DEPOSITS/DEDUCTIONS RECEIVED	DEPOSITS REFUNDED/DEDUCTIONS REMITTED
ANIOCHA NORTH	531,506,416.82	532,318,571.96
ANIOCHA SOUTH	443,629,345.15	442,490,424.13
BOMADI	337,863,787.49	318,783,008.21
BURUTU	196,924,668.50	196,955,371.85
ETHIOPE EAST	2,453,018.05	1,635,358.70
ETHIOPE WEST	251,314,548.76	235,645,862.48
IKA NORTH EAST	-	-
IKA SOUTH	250,062,019.70	250,062,019.70
ISOKO NORTH	360,258,704.82	360,258,704.82
ISOKO SOUTH	351,429,589.10	351,429,589.10
NDOKWA EAST	233,458,941.84	209,924,850.21
NDOKWA WEST	579,980,681.74	577,559,725.13
OKPE	727,511,096.58	725,216,954.40
OSHIMILI NORTH	249,835,978.86	249,835,978.86
OSHIMILI SOUTH	649,090,218.29	548,881,406.81
PATANI	233,694,472.94	224,623,251.63
SAPELE	294,021,911.35	272,777,485.22
UDU	303,037,205.18	303,009,892.62
UGHELLI NORTH	920,544,495.89	925,497,839.58
UGHELLI SOUTH	966,916,166.31	968,626,316.87
UKWUANI	249,738,077.92	249,738,077.92
UVVIE	311,455,218.66	311,455,218.66
WARRI NORTH	390,860,819.44	390,860,819.44
WARRI SOUTH	590,092,290.86	591,004,486.98
WARRI SOUTH WEST	496,758,010.93	446,603,244.43
<b>TOTAL</b>	<b>9,922,437,685.18</b>	<b>9,685,194,459.71</b>

**18. REPAYMENT OF BORROWINGS - ~~₦42,880,607.23~~**

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:

<b>Repayment of borrowing</b>	
LGA	AMOUNT
NDOKWA EAST	32,000,479.69
OSHIMILI SOUTH	10,880,127.54
<b>TOTAL</b>	<b>42,880,607.23</b>



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**19. DEPRECIATION CHARGES- ₦1,140,726,334.60**

This represents the portion of PPE used up and expended by the 25 Local Governments for the year 2020. Details are shown on *Appendix 2* below.

**20. DEPOSITS- ₦1,117,378,646.00**

A total of ₦1,533,269,457.70 was outstanding on Deposits Account as at 31<sup>st</sup> December, 2020. This account represents retention fees from payment made to Contractors. See Appendix D for details.

**21. UNREMITTED DEDUCTIONS- ₦3,937,965,446.15**

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 Councils are required to remit promptly. Further details are contained on *Appendix 4* to this report

**22. SHORT TERM LOANS AND DEBTS ₦25,320,922.51**

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.

<b>Short-term Loans &amp; Debts</b>	
<b>LGA</b>	<b>AMOUNT (₦)</b>
BOMADI	10,363,922.59
ISOKO SOUTH	5,476,381.11
NDOKWA EAST	3,580,618.81
NDOKWA WEST	5,000,000.00
SAPELE	900,000.00
<b>TOTAL</b>	<b>25,320,922.51</b>

**23. CASH AND ITS EQUIVALENT- ₦2,981,946,237.75**

This represents cash and bank balances of the 25 Local Governments as per cash book as at 31<sup>st</sup> December, 2020. This balance is expected to drop significantly when the various bank accounts are subjected to proper bank reconciliation. See details on *Appendix 3* below.

**24. RECEIVABLES- ₦188,960,954.70**

This represents various sums owed to some Local Governments. It includes internal revenue due and for which assessments have made but money has not been received as at the close of business on 31<sup>st</sup> December, 2020. The likelihood of receiving this money is near certainty; therefore, no provision for bad debts was made. See *Appendix 4* for details.

**25. INVENTORIES- ₦21,946,674.00**

This represents unissued items in the stores of the 25 Local Governments as at 31<sup>st</sup> December, 2020. Find details on *Appendix 3*

**26. INVESTMENTS (FINANCIAL)- ₦176,868,776.86**

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

**27. PROPERTY, PLANT AND EQUIPMENT(PPE): ₦66,868,803,513.10**

Details are on *Appendix 3* and further detailed classification on *Appendix 5* below.

**28. PAYABLES- ₦2,118,573,644.49**

This represents various staff claims, contractual obligations etc. standing unpaid against the 25 Local Governments as at 31<sup>st</sup> December, 2020. Details are on *Appendix 4* below.



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**PART FIVE**

**29. LONG TERM BORROWING - ~~₦41,900,000.00~~**

This represents borrowing repayment of which exceeds one year period.

<b>Long-Term Borrowing</b>	
<b>LGA</b>	<b>AMOUNT (₦)</b>
UDU	30,000,000.00
UGHELLI NORTH	11,900,000.00
<b>TOTAL</b>	<b>41,900,000.00</b>

**30. GAIN ON SALE OF INVESTMENTS - ~~₦27,013,000.00~~**

During the reporting year Aniocha South Local Government sold her investments valued at ₦300,000.00 for ₦27,313,000.000 giving rise to a gain of ₦ 27,013,000.00.

**31. LOSS ON REVALUATION OF BUILDING - ~~₦9,235,054.89~~**

Ndokwa East Local Government made a loss on revaluation of building to the tune of **₦9,235,054.89**. There was no previous revaluation surplus in respect of this item of PPE; therefore, the loss on revaluation was charged to the Statement of Financial Performance.

**SEPARATE GENERAL PURPOSE FINANCIAL STATEMENT OF  
25 LOCAL GOVERNMENT**

**ANIOCHA NORTH LOCAL GOVERNMENT**  
P. M. B. 100  
ISSELE-UKU  
DELTA STATE OF NIGERIA

Your Ref: ..... Tel:.....  
Our Ref: ANLG/ AFS/ T3/ 16 .....20.....

The Auditor General  
(Local Government)  
Asaba.

**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 2020.

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 of Aniocha North Local Government Council, Issele-Uku as at 31st December, 2020 and its operations for the year ended on that date. It shows true and fair view of the financial transaction of Aniocha North Local Government Council, Issele-Uku.

Treasurer to Local Govt .....  
Executive Chairman .....  
Date: 30/4/21 .....

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



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**ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>2020 ACTUAL</b>	<b>2019 ACTUAL</b>
		<b>₦</b>	<b>₦</b>
<b>Inflows</b>			
Government Share of FAAC (Federal Allocation)	1	1,108,635,936.14	1,274,134,605.02
Government Share of VAT	1	451,550,901.91	386,450,183.89
State Allocation	1	133,355,899.99	361,301,929.93
Aids and Grants ( Covid _19)		4,000,000.00	0.00
Other Revenue		3,792,772.70	0.00
Non-Tax Revenue	2	9,486,275.00	11,387,571.71
<b>Total Inflow from Operating Activities (A)</b>		<b>1,710,821,785.74</b>	<b>1,789,760,511.39</b>
<b>Outflows</b>			
Wages and Salaries	3	1,356,494,045.54	1,234,528,397.13
Social Benefits	4	220,917,694.21	279,028,729.37
Overhead Cost	5	210,351,147.81	264,316,424.35
Finance Cost		0.00	0.00
Prepayment		(81,444,500.00)	14,445,500.00
<b>Total Outflow from Operating Activities (B)</b>		<b>1,706,318,387.56</b>	<b>1,792,319,050.85</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>4,503,389.18</b>	<b>(2,558,539.46)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE		0.00	0.00
Purchase/ Construction of PPE		0.00	0.00
<b>Net Cash Flow from Investing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received		531,506,416.82	23,743,797.11
Deposits Refunded		(532,318,571.96)	(25,727,691.74)
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>(812,155.14)</b>	<b>(1,983,894.63)</b>
<b>Net Cash Flow from all Activities</b>		<b>3,691,234.04</b>	<b>(4,542,434.09)</b>
<b>Opening Cash &amp; Its Equivalent as at 1/1/2020 (Adjusted Balance)</b>		<b>(34,248,798.04)</b>	<b>6,772,966.73</b>
<b>Cash &amp; It's Equivalent as at 31/12/2020</b>	8	<b>(30,557,564.00)</b>	<b>2,230,532.64</b>

**ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU**

**STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2020**

<b>ASSETS</b>	<b>Notes</b>	<b>2020(₦)</b>	<b>2019(₦)</b>
<b>Current Assets</b>			
Cash and cash equivalents	8	(30,557,564.00)	2,230,532.64
Prepayments	6	161,378,886.07	242,823,386.07
Receivables	9	288,000.00	774,000.00
Inventories	10	3,500,000.00	3,500,000.00
<b>Total Current Assets A</b>		<b>134,609,322.07</b>	<b>249,327,918.71</b>
<b>Non-current assets</b>			
Investments	11	4,757,186.10	4,757,186.10
Property, Plant & Equipment	7	2,155,017,356.77	2,177,956,489.90
<b>Total Non-current assets B</b>		<b>2,159,774,542.87</b>	<b>2,182,713,676.00</b>
<b>Total Assets C = A + B</b>		<b>2,294,383,864.94</b>	<b>2,467,776,938.65</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Unremitted Deductions Deposits	12	49,444,642.59	50,256,797.73
Payables by Nature: (Accrued Expenses)	13	28,090,682.00	30,773,420.49
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities D</b>		<b>77,535,324.59</b>	<b>81,030,218.22</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities E</b>			
<b>Total Liabilities: F = D + E</b>		<b>77,535,324.59</b>	<b>81,030,218.22</b>
<b>Net Assets: G = C - F</b>		<b>2,216,848,540.35</b>	<b>2,351,011,376.49</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated surpluses/(deficits)	15	192,302,473.90	326,465,310.14
Reserves	16	2,024,546,066.45	2,024,546,066.35
<b>Total Net Assets/Equity:</b>		<b>2,216,848,540.35</b>	<b>2,351,011,376.49</b>



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**ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE -UKU**

**STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Previous Year Actual 2019 (₦)	REVENUE	Notes	Actual 2020 (₦)	Final Budget 2020 (₦)	Variance on Final Budget (₦)
1,274,134,605.02	Government Share of FAAC (Federal Allocation)	1	1,080,937,285.56	1,606,978,190.28	(526,040,904.72)
386,450,183.89	Government Share of VAT	1	451,550,901.91	436,106,424.11	15,444,477.80
117,788,150.77	State Allocation	1	124,575,219.89	293,163,854.47	(168,588,634.58)
0	Aids and Grants		4,000,000.00	10,500,000.00	(6,500,000.00)
0	Other Revenue		3,792,772.70	0.00	3,792,772.70
9,889,571.71	Non-Tax Revenue	2	9,000,275.00	21,115,500.00	(12,115,225.00)
<b>1,788,262,511.39</b>	<b>Total Receipt (A)</b>		<b>1,673,856,455.06</b>	<b>2,367,863,968.86</b>	(694,007,513.80)
	<b>EXPENDITURE</b>				0.00
1,234,752,397.13	Salaries & Wages	3	1,353,811,316.05	1,438,406,688.59	(84,595,372.54)
279,028,729.37	Social Benefits	4	220,917,694.21	163,781,622.65	57,136,071.56
230,870,426.50	Overhead Cost	5	210,351,147.81	312,203,062.99	(101,851,915.18)
0	Financial Cost		0.00	0.0	0.00
26,015,409.85	Depreciation - PPE	7	22,939,133.23	0.00	0.00
<b>1,770,442,962.85</b>	<b>Total Expenditure (B)</b>		<b>1,808,019,291.30</b>	<b>1,914,391,374.23</b>	(106,372,082.93)
<b>17,819,548.54</b>	<b>Surplus/(Deficit) from Operating Activities for the Period C = (A-B)</b>		<b>(134,162,836.24)</b>	<b>453,472,594.63</b>	(587,635,430.87)
(17,025,000)	Gain/ Loss on Sale of Asset		0.00	0.00	0.00
<b>-17,025,000.00</b>	<b>Total Non-Operating Revenue (Expenses) (D)</b>		<b>0.00</b>	<b>0.00</b>	0.00
<b>794,548.54</b>	<b>Surplus/(deficit) from Ordinary Activities E=(C+D)</b>		<b>0.00</b>	<b>0.00</b>	0.00
<b>794,548.54</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>(134,162,836.24)</b>	<b>453,472,594.63</b>	(587,635,430.87)

**ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE -UKU**

**STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020**

	Note	Reserves (₦)	Accumulated Surpluses/ (Deficits) (₦)	Total (₦)
Balance As At 1st January, 2020		2,024,546,066.35	326,465,310.14	<b>2,351,011,376.49</b>
Casting Error of 2019 PPE		0.10		<b>0.10</b>
<b>Net Surplus/ (Deficit) for the Period</b>			(134,162,836.24)	(134,162,836.24)
<b>Balance As At 31 December, 2020</b>		<b>2,024,546,066.45</b>	<b>192,302,473.90</b>	<b>2,216,848,540.35</b>



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**ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU**

**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020**

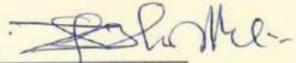
CASH FLOW FROM OPERATING ACTIVITIES	NOTES	2020 ACTUAL	2019 ACTUAL
<b>INFLOWS</b>			
Government Share of FAAC (Federal Allocation)	2	1,156,374,719.83	1,301,642,237.96
Government Share of VAT	2	488,473,453.81	416,845,576.46
Grant from State Government (State Allocation)	2	41,923,424.60	35,549,448.58
Non-Tax Revenue	1	7,692,083.48	13,574,763.95
<b>Total Inflow from Operating Activities (A)</b>		<b>1,694,463,681.72</b>	<b>1,767,612,026.95</b>
<b>Outflows</b>			
Salaries and Wages	3	1,287,568,522.88	1,303,366,155.09
Social Benefits	4	293,043,513.09	304,279,246.77
Overhead Cost	5	225,710,615.61	424,114,952.21
Finance Cost		0.00	433,643.34
Prepayment	9	(46,864,343.01)	(159,294,962.82)
<b>Total Outflow from Operating Activities (B)</b>		<b>1,759,458,308.57</b>	<b>1,872,899,034.59</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities * C = (A-B)</b>		<b>(64,994,626.85)</b>	<b>(105,287,007.64)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE	14	27,313,000.00	0.00
Purchase/Construction of PPE	6	(66,885,160.00)	(34,553,000.00)
<b>Net Cash Flow from Investing Activities</b>		<b>(39,572,160.00)</b>	<b>(34,553,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	10	443,629,345.15	439,767,550.36
Loan Received		0.00	0.00
Deposits Refunded	10	442,490,424.13	438,497,689.71
Loan Repaid (Principal)		0.00	(8,720,344.16)
<b>Net Cash Flow from Financing Activities</b>		<b>1,138,921.02</b>	<b>7,450,483.51</b>
<b>Net Cash Flow from all Activities</b>		<b>(103,427,865.83)</b>	<b>(147,290,491.15)</b>
<b>Opening Cash &amp; Its Equivalent as at 1/1/2020</b>		<b>63,731,151.22</b>	<b>211,021,642.37</b>
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>		<b>(39,696,714.61)</b>	<b>63,731,151.22</b>

  
**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-DECEMBER-2020**

This financial state 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.

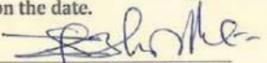
The treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best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

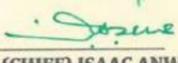
Sgd:   
**SUNDAY OTIGHI**  
Treasurer to the Local Government

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 Aniocha South Local Government Council, Ogwashi-Uku as at 31<sup>st</sup> December 2020 and its operation for the year ended on the date.

Sgd:   
**SUNDAY OTIGHI**  
Treasurer to the Local Government

Sgd:   
**HON. (CHIEF) ISAAC ANWUZIA**  
Executive Chairman

Date: 31-03-2021

Date: 06/11/2021



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ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU

**STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL	2019 ACTUAL
<b>Current Assets</b>			
Cash and cash equivalents	7	(39,696,714.61)	63,731,151.22
Prepayments	9	38,149,901.92	61,382,118.11
Receivables		0.00	49,200.00
<b>Total Current Assets A</b>		<b>(1,546,812.69)</b>	<b>125,162,469.33</b>
<b>Non-current assets</b>			
Investments	8	5,716,784.24	6,016,784.24
Property, Plant & Equipment	12	2,266,657,952.01	2,224,635,694.78
<b>Total Non-current assets B</b>		<b>2,272,374,736.25</b>	<b>2,230,652,479.02</b>
<b>Total Assets C = A + B</b>		<b>2,270,827,923.56</b>	<b>2,355,814,948.35</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Unremitted Deductions (Deposits)	10	56,265,786.17	83,370,834.99
Payables by Nature (Accrued Expenses)	11	15,955,171.47	17,845,526.44
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities D</b>		<b>72,220,957.64</b>	<b>101,216,361.43</b>
<b>Net Assets: E = C – D</b>		<b>2,198,606,965.92</b>	<b>2,254,598,586.92</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	16	2,170,925,146.50	2,170,925,146.50
Accumulated surpluses/(deficits)	14	27,681,819.42	83,673,440.42
<b>Total Net Assets/Equity:</b>		<b>2,198,606,965.92</b>	<b>2,254,598,586.92</b>

ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

REVENUE	NOTES	ACTUAL 2020	FINAL BUDGET 2020	VARIANCE ON FINAL BUDGET
Govt. Share of FAAC	2	1,156,374,719.83	3,628,082,769.30	2,471,708,049.47
Govt. Share of VAT	2	488,473,453.81		
Grant from State Govt. (State Allocation)	2	41,923,424.60		
Non-Tax Revenue	1	7,692,083.48	190,000,000.00	182,307,916.52
<b>Total Receipt (a)</b>		<b>1,694,463,681.72</b>		
<b>EXPENDITURE</b>				
Salaries & Wages	3	1,287,568,522.88	2,240,648,232.00	953,079,709.12
Social Benefits	4	293,043,513.09		
Overhead Cost	5	223,820,260.64	745,266,832.00	521,446,571.36
Finance Cost		0.00	0.00	0.00
Depreciation on P.P.E.	12	24,862,902.68		
<b>Total Expenditure (b)</b>		<b>1,829,295,199.29</b>		
<b>Surplus/(Deficit) from Operating Activities for the Period C = (a – b)</b>		<b>(134,831,517.57)</b>		
<b>Gain/Loss on DISPOSAL OF ASSET</b>	14	<b>27,013,000.00</b>		
<b>Net surplus/(Deficit) for the Period</b>		<b>(107,818,517.57)</b>	<b>6,803,997,833.30</b>	<b>4,127,844,833.23</b>



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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 2020**

DETAILS	Note	RESERVES	ACCUMULATED SURPLUSES/ (DEFICITS)	Total
		₦	₦	₦
Balance as at 1 <sup>st</sup> January, 2020		2,170,925,146.50	83,673,440.42	2,254,598,586.92
2019 Advances Adjustment			23,582,926.73	23,282,926.73
2019 Deposit Adjustment			28,243,969.84	28,243,969.84
Net Surplus/(Deficit) for the Period			(107,818,517.57)	(107,518,517.57)
Balance as at 31 <sup>st</sup> December 2020		2,170,925,146.50	27,681,819.42	2,198,606,965.92

Telegram

Telephone



**BOMADI LOCAL GOVERNMENT, BOMADI**

P.M.B. 1228 Warri,  
Delta State

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

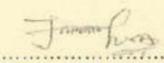
**RESPONSIBILITY FOR FINANCIAL  
STATEMENT**

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 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 Bomadi Local Government Council as at 31<sup>st</sup> December, 2020 and its operations for the year ended on the date.

  
Hon. William Angadi  
Executive Chairman,  
Bomadi Local Government,  
Bomadi.

  
MR. NDUKA BENJAMIN OKOCHA (CNA)  
Treasurer to the Local Government  
Bomadi Local Government  
Bomadi.



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**BOMADI LOCAL GOVERNMENT COUNCIL, BOMADI**  
**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

CLASSIFICATION	NOTES	2020 ACTUAL ₦'000	2019 ACTUAL ₦'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Local Govt. share of FAAC/ State Allocation	1	999,780,353.70	1,154,289,990.55
Local Govt. share of VAT	2	432,965,639.45	371,150,444.17
Share of State IGR	3	46,680,339.86	
Non-Tax Revenue	4	4,539,091.90	5,416,900.00
Other Revenue	5	911,228.36	
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>1,484,876,653.27</b>	<b>1,536,256,794.72</b>
<b>OUTFLOW</b>			
Wages & Salaries	6	957,645,821.95	1,023,469,215.47
Social benefit	7	195,866,058.47	205,285,971.73
Overhead Cost	8	404,365,517.45	348,748,700.12
Advances-Prepayment	9	(21,289,162.00)	(10,889,570.00)
Transfer to other Govt.			
<b>Total Outflow</b>		<b>1,536,588,235.87</b>	<b>1,566,614,317.32</b>
Net Cash Inflow from Operating Activities		<b>(51,711,582.60)</b>	<b>(30,357,522.60)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			39,481,000.00
Purchase of PPE (Capital)		-	<b>80,583,414.24</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>-</b>	<b>(41,102,414.24)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received	13	337,863,787.49	315,164,232.32
Deposit Refunded	13	(318,783,008.21)	293,592,881.58
Net Cash Flow From Financing Activities (C)		<b>19,080,779.28</b>	<b>21,571,350.74</b>
Net Cash Flow From All Activities (A-B+C)		<b>(32,630,803.32)</b>	<b>(49,888,586.10)</b>
Cash & Its Equivalent as @ 1/1/20		<b>132,019,846.93</b>	<b>181,908,433.03</b>
Closing Cash/Cash Equivalent @ 31/12/20		<b>99,389,043.61</b>	<b>132,019,846.93</b>

**BOMADI LOCAL GOVERNMENT COUNCIL, BOMADI**

**STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL (₦)	2019 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	10	99,389,043.61	132,019,846.93
Prepayments	9	647,616,214.66	668,905,376.66
Inventories	15	2,000,000.00	2,000,000.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>749,005,258.27</b>	<b>802,925,223.59</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	11	3,774,260.75	3,774,260.75
Property, plant & equipment	12	798,237,259.12	658,244,618.26
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>802,011,519.87</b>	<b>662,018,879.01</b>
<b>TOTAL ASSETS</b>		<b>1,551,016,778.14</b>	<b>1,464,944,102.60</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits (Unremitted Deductions)	13	408,429,116.22	389,348,336.94
Accrued Expenses	14	32,901,737.02	32,901,737.02
Short Term Loans	17	10,363,922.59	10,363,922.59
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>451,694,775.83</b>	<b>432,613,996.55</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>451,694,775.83</b>	<b>432,613,996.55</b>
<b>NET ASSETS G=C-F</b>		<b>1,099,322,002.31</b>	<b>1,032,330,106.05</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	18	888,398,113.14	715,586,771.68
Accumulated surpluses(deficits)		210,923,889.17	316,743,334.37
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,099,322,002.30</b>	<b>1,032,330,106.05</b>



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**BOMADI LOCAL GOVERNMENT COUNCIL, BOMADI**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

CLASSIFICATION	NOTE	ACTUAL 2020 (₦)	FINAL BUDGET 2020 (₦)	VERIANCE ON FINAL BUDGET (₦)
<b>REVENUE</b>				
Share of FAAC-Statutory Allocation	1	946,022,800.21	1,033,743,525.00	(87,720,724.79)
Share of VAT	2	432,965,639.45	917,501,039.90	(484,535,400.45)
Share of State IGR	3	46,680,339.86		46,680,339.86
Non Tax Revenue	4	4,539,091.90	133,442,750.00	128,903,658.10
Other Revenue	5	911,228.36		911,228.36
<b>Total Revenue</b>		<b>1,431,119,099.78</b>	<b>2,084,687,314.90</b>	<b>(653,568,215.12)</b>
<b>EXPENDITURE</b>				
Salaries & Wages (Staff)	6	957,645,821.95	1,862,362,259.92	(904,716,437.97)
Social Benefits	7	195,866,058.47	212,000,000.00	(16,133,941.53)
Overhead Cost	8	404,365,517.45	1,609,441,250.00	(1,205,075,732.55)
Depreciation Charges	Appendix "C"	32,818,700.61		32,818,700.61
Financial cost				
Impairment Cost				
Bad Debts				
Transfers				
<b>Total Expenditure</b>		<b>1,590,696,098.48</b>	<b>3,683,803,509.92</b>	<b>2,073,501,804.61</b>
<b>Surplus/(deficit) from operating activities for the period</b>		<b>(159,576,998.70)</b>	<b>(1,622,608,945.02)</b>	<b>(1,439,539,196.33)</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>(159,576,998.70)</b>	<b>(1,622,608,945.02)</b>	<b>(1,439,539,196.33)</b>

**BOMADI LOCAL GOVERNMENT, BOMADI**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

CLASSIFICATION	NOTES	RESERVE	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January, 2020		715,586,771.68	316,743,334.37	1,032,330,106.05
<b>CHANGE IN ACCOUNTING POLICY</b>				
Revaluation Surplus (Land & Buildings)	16	161,075,697.20	-	161,075,697.20
Accum, Depreciation written back	19	11,735,644.26		11,735,644.26
<b>PRIOR YEAR ADJUSTMENTS</b>				
2019 receivable nor recognized			53,757,553.49	53,757,553.49
<b>RESTATED AMOUNTS</b>		888,398,113.14	370,500,887.86	1,258,899,001.00
Surplus/Deficit for the period			<b>(159,576,998.70)</b>	<b>(159,576,998.70)</b>
<b>Balance as at 31st December, 2020</b>		<b>888,398,113.14</b>	<b>210,923,889.17</b>	<b>1,099,322,002.30</b>



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**BURUTU LOCAL GOVERNMENT, BURUTU**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

CLASSIFICATION	NOTES	ACTUAL 2020 (₦)	ACTUAL 2019 (₦)
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
<b>INFLOW:</b>			
Local Government share of FAAC	2	1,375,872,330.81	1,623,634,828.43
Government Share of VAT	2	559,516,461.13	475,329,587.35
State Allocation	2	58,596,648.37	35,286,909.00
Non-Tax Revenue	1	33,177,486.28	56,224,420.79
Investment Income			
Interest Earned			
Aids and Grants			
Other Revenue			41,999,459.80
<b>Total inflow from Operating Activities</b>		<b>2,027,162,926.59</b>	<b>2,232,475,205.37</b>
<b>OUTFLOW:</b>			
Wages and Salaries	3	1,355,910,571.82	1,319,222,329.27
Social Benefits	4	245,781,566.19	283,107,346.24
Overhead Cost	5	444,935,389.60	350,807,531.51
Advances (Receivables)	9	(338,819,049.24)	257,993,973.20
Transfer to Other Govt.			
<b>Total Outflow</b>		<b>1,707,808,478.22</b>	<b>2,211,131,180.22</b>
<b>Net Cash flow from Operating Activities(a)</b>		<b>319,354,448.22</b>	<b>21,344,025.15</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			
Purchase of PPE (Capital) (b)	6	288,378,107.50	23,355,176.80
<b>CASHFLOW FROM FINANCIAL ACTIVITIES</b>			
Deposit Received	10	196,924,668.50	282,441,116.17
Deposit Refunded	10	(196,955,371.85)	226,594,343.35
Loan Repayments			
<b>Net Cashflow from Financial activities (c)</b>		<b>(30,703.35)</b>	<b>55,846,772.82</b>
<b>Net Cash flow from all activities (a-b+c)</b>		<b>30,945,637.37</b>	<b>53,835,621.17</b>
Cash & its Equivalent as at 1/1/2020		341,871,030.81	288,035,409.64
<b>Closing cash/Cash Equivalent 31/12/2020</b>		<b>372,816,668.18</b>	<b>341,871,030.81</b>

  
**BURUTU LOCAL GOVERNMENT COUNCIL**  
Secretariat Complex, P.M.B. 6, Burutu  
Delta State, Nigeria.

Our Ref: Fin 23/A/24  
Your Ref: \_\_\_\_\_  
Date: 21/07/2021

Auditor General  
(Local Government),  
Asaba.

**STATEMENT OF NO. 1  
RESPONSIBILITY FOR FINANCIAL STATEMENTS**

We wish to forward herein the statement 1 as follows.

That this Financial State has been prepared by the Treasurer, Burutu Local Government Council in accordance with the provision of the Finance (Control and Management) Act, 1958. The Statements 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 proper records were used for 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: \_\_\_\_\_ Date: 26/7/2021  
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, 2020 and its operation for the year ended on that date.

Sign: \_\_\_\_\_ Date: 26/7/2021  
SEIKAKERE A. BEN (JP)  
Treasurer to the Local Government

Sign: \_\_\_\_\_ Date: 26-07-2021  
RT. HON. (AMB.) GODKNOWS ANGELE  
Executive Chairman

THE EXECUTIVE



**REPORT OF THE AUDITOR-GENERAL  
ON THE GPFS OF 25 LOCAL GOVERNMENTS  
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**BURUTU LOCAL GOVERNMENT, BURUTU**

**STATEMENT OF FINANCIAL POSITION FOR THE PERIOD  
31ST DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL (₦)	2019 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalent	7	372,816,668.18	341,871,030.81
Receivables	9	811,876,822.37	1,150,695,871.61
Prepayments		0.00	0.00
Inventories	13	150,969.00	150,969.00
<b>TOTAL CURRENT ASSETS</b>		<b>1,184,844,459.55</b>	<b>1,492,717,871.42</b>
<b>NON CURRENT ASSETS</b>			
Long term Loans		0.00	0.00
Investments	8	5,502,819.78	5,502,819.78
Property Plants & Equipment (PPE)	14	2,381,828,988.10	2,244,741,188.87
<b>TOTAL NON CURRENT ASSETS</b>		<b>2,387,331,807.88</b>	<b>2,250,244,008.65</b>
<b>TOTAL ASSETS</b>		<b>3,572,176,267.43</b>	<b>3,742,961,880.07</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accrual Expenses		59,909,807.32	56,773,947.50
Short term Loans		0.00	0.00
Deposits (unremitted deductions)		295,852,789.80	295,883,493.15
Payables		5,221,859.79	5,221,859.79
<b>TOTAL CURRENT LIABILITIES</b>		<b>360,984,456.91</b>	<b>357,879,300.44</b>
<b>NON CURRENT LIABILITIES</b>			
Public Fund		0.00	0.00
Long term Provisions		0.00	0.00
Long term Borrowing		0.00	0.00
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>		<b>360,984,456.91</b>	<b>357,879,300.44</b>
<b>NET ASSETS</b>		<b>3,211,191,810.52</b>	<b>3,385,082,579.63</b>
<b>RESERVES</b>			
Accumulated Surplus/Deficit	15	2,299,001,589.84	2,249,269,893.53
Minority Interest	16	912,190,220.68	1,135,812,686.10
<b>Total Net Asset/Equity</b>		<b>3,211,191,810.52</b>	<b>3,385,082,579.63</b>

**BURUTU LOCAL GOVERNMENT, BURUTU**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD  
ENDED 31ST DECEMBER, 2020**

CLASSIFICATION	NOTES	2020 ACTUAL (₦)	BUDGET 2020 (₦)	VARIANCE (₦)
<b>REVENUE</b>				
Share of FAAC Statutory Allocation	2	1,375,872,330.81	1,972,200,000.00	596,327,669.19
Share of VAT	2	559,516,461.13	602,000,000.00	42,483,538.87
10% State Share of Allocation	2	58,596,648.37	212,324,000.00	153,727,351.63
Non-Tan Revenue	1	33,177,486.28	34,299,450.00	1,121,963.72
Other Capital Receipt/Excess Crude				
<b>TOTAL REVENUE</b>		<b>2,027,162,926.59</b>	<b>2,820,823,450.00</b>	<b>793,660,523.41</b>
<b>EXPENDITURE</b>				
Salaries and Wages	3	1,355,910,571.82	877,716,140.00	(476,108,431.86)
Social Benefits	4	245,781,566.19		(245,781,566.19)
Overhead Costs	5	444,935,389.60	724,500,000.00	279,564,610.40
Financial Costs				0.00
Bad Debts				0.00
Purchase/Construction of Assets (Capital)	6		579,000,000.00	579,000,000.00
Depreciation		204,157,864.40		(204,157,864.40)
<b>TOTAL EXPENDITURE</b>		<b>2,250,785,392.01</b>	<b>2,181,216,140.00</b>	<b>(184,411,037.78)</b>
Surplus/Deficit from operating activities for the period		(223,622,465.42)	639,607,310.00	415,984,844.58
Transfer of Sale of Assets				
Gain/Loss on Sale of Assets				
Gain/Loss on Sale of Assets transfer				
Total Non-Operating Expenses				
<b>Surplus/Deficit for the period</b>		<b>(223,622,465.42)</b>	<b>639,607,310.00</b>	<b>415,984,844.58</b>



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**BURUTU LOCAL GOVERNMENT, BURUTU**

**STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED  
31ST DECEMBER, 2020**

S/N	CLASSIFICATION	NOTES	RESERVES (₦)	ACCUMULATED SURPLUS/ DEFICITS (₦)	TOTAL (₦)
1	Balance as at 31st December, 2020	16	2,249,269,893.53	1,135,812,686.10	3,591,556,110.95
2	Adjustment for Asset Revaluation(Land & Building)		49,731,696.31		49,731,696.311
3	Total		2,299,001,589.84	1,135,812,686.10	(3,434,814,275.94)
4	Surplus/Deficit for the period			(223,622,465.42)	(223,622,465.42)
	<b>Balance as at 31st December, 2020</b>		<b>2,299,001,589.84</b>	<b>912,190,220.68</b>	<b>3,211,191,810.52</b>

AG/2125




**ETHIOPE EAST LOCAL GOVERNMENT**  
P.M.B. 1, ISIOKOLO  
DELTA STATE, NIGERIA

Our Ref:.....  
Your Ref:.....

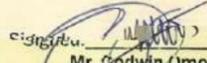
Date: 30/03/2021

The Auditor-General,  
Local Government,  
Asaba.

STATEMENT NO. 1  
RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> December, 2020.

This Financial Statement has been prepared by the Treasurer, Ethiope East 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 international Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

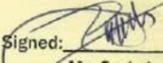
The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best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

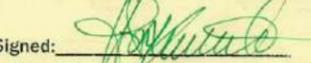
  
Mr. Godwin Omosigbo  
Treasurer to the Local Government

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 EAST LOCAL GOVERNMENT COUNCIL as at 31<sup>st</sup> December, 2020 and its operation for the year ended on that date.

Signed:   
Mr. Godwin Omosigbo  
Treasurer to the Local Government  
Date: 30/3/2021

Signed:   
Hon. (Pharm.) Victor Ofobrikueta  
Chairman  
Date: 30/3/2021



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**ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER,  
2020.**

CLASSIFICATION	NOTES	2020 (₦)	2019 (₦)
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Government Share of FAAC (Statutory Revenue)	1	1,322,759,171.04	1,604,236,118.72
Government share VAT	1	550,387,915.08	467,814,787.41
10 % State Allocation	1	619,547,567.73	526,218,040.35
Non-Tax Revenue (IGR)	2	9,139,900.00	8,241,737.18
Other Revenue		-	50,246,861.26
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES</b>		<b>2,501,834,553.85</b>	<b>2,656,757,544.92</b>
<b>Outflows</b>			
Personnel Cost	3	1,949,733,557.44	1,930,406,563.69
Overhead Cost	4	153,991,719.05	304,177,969.75
Social Benefit	6	405,232,746.43	439,681,599.07
Prepayments		1,235,190.00	(34,879,900)
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES</b>		<b>2,510,193,212.92</b>	<b>2,639,386,232.51</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>	A	<b>(8,358,659.07)</b>	<b>17,371,312.41</b>
<b>CASH FLOW 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		2,453,018.05	147,568,943.62
LESS			
Repayment of Borrowing			
Finance Charge			
Deposit Remitted		1,635,358.70	151,155,829.08
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>817,659.35</b>	<b>(3,586,885.46)</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES</b>	A+B+C	<b>(7,540,999.72)</b>	<b>13,784,426.95</b>
Cash and its equivalent as at 1/1/2020		70,853,006.33	57,068,579.38
Cash and its equivalent as at 31/12/2020		<b>63,312,006.61</b>	<b>70,853,006.33</b>

**ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2020**

DETAILS	NOTE	2020	2019
		₦	₦
<b>ASSETS</b>			
<b>CURRENTS ASSETS</b>			
Cash and Cash Equivalent	9	63,312,006.61	70,853,006.33
Receivable			
Prepayments	15	179,495,914.05	178,210,812.05
Inventories		-	-
		<b>242,807,920.66</b>	<b>249,063,818.38</b>
<b>NON-CURRENT ASSETS</b>			
Long Term loans			
Investments (financial)	9	5,829,795.55	5,829,795.55
Property, Plant and Equipment	13	1,403,033,693.70	1,422,344,054.73
Investment Property			
Intangible Assets			
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,408,863,489.25</b>	<b>1,428,173,850.28</b>
<b>TOTAL ASSETS</b>		<b>1,651,671,409.91</b>	<b>1,677,237,668.66</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits	10	28,032,994.75	27,215,335.40
Short Term Loans			
Unremitted Deductions	11	148,517,600.44	148,517,600.44
Payables	12	127,480,905.85	127,480,905.85
Current Portion of Borrowing			
<b>TOTAL CURRENT LIABILITIES</b>		<b>304,031,501.04</b>	<b>303,213,841.69</b>
<b>NON-CURRENT LIABILITIES</b>			
Public funds			
Long Term Provisions			
Long Term Borrowing			
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>304,031,501.04</b>	<b>303,213,841.69</b>
<b>NET ASSETS</b>		<b>1,347,639,908.87</b>	<b>1,374,073,738.97</b>
<b>NET ASSET/EQUITY</b>			
Reserves	16	1,376,096,858.35	1,376,096,760.35
Accumulated Surplus/(deficits)	17	(28,456,949.48)	(2,023,021.38)
Minority Interest			
<b>TOTAL ASSETS/EQUITY</b>		<b>1,347,639,908.87</b>	<b>1,374,073,738.97</b>



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**ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2020.**

	NOTE	2020 ACTUAL (₦)	2020 FINAL BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)
<b>REVENUE</b>				
Government Share of FAAC (Statutory)	2	1,322,759,171.04	1,332,791,023.82	(10,031,852.78)
Government Share of VAT	2	550,387,915.08	810,000,000.00	(259,612,084.92)
10% State	2	619,547,567.73	200,000,000.00	419,547,567.73
None-Tax Revenue (IGR)	1	9,139,900.00	108,020,000.00	(98,880,100.00)
Investment Income				
Interest Earned				
Aids & Grants				
Debt Forgiveness				
Other Revenue	3			
Transfer from other Government Entities				
<b>TOTAL REVENUE</b>		<b>2,501,834,553.85</b>	<b>2,450,811,023.82</b>	<b>51,023,530.03</b>
<b>EXPENDITURE</b>				
Salaries & Wages	4	1,949,733,557.44	2,211,708,980.56	(261,975,423.12)
Social Benefits	5	405,232,746.43	296,853,233.33	108,379,513.10
Overhead Cost	6	153,991,719.05	450,000,000.00	(296,008,280.95)
Grants & Contributions				
Subsidies				
Depreciation Charges:	13	19,310,459.03		19,310,459.03
Land & Building (Office)				
Land & Building (Residential)				
Plant & Machinery				
Office Equipment				
Motor Vehicle				
Furnitures & Fittings				
Transfer to other Government Entities				
<b>TOTAL EXPENDITURE</b>		<b>2,528,268,481.95</b>	<b>2,958,562,213.89</b>	<b>(430,293,695.94)</b>
Surplus(deficit)from operating activities for the period		<b>(26,433,928.10)</b>	<b>(507,751,190.07)</b>	<b>(534,185,154.17)</b>
Gain/Loss on Disposal of Asset				
Gain/Loss on Foreign Exchange				
<b>TOTAL NON-OPERATING REVENUE/(EXPENSES)</b>				
Surplus/Deficit from Ordinary Activities				
Minority Share of Surplus/(Deficit)				
<b>NET SURPLUS/DEFICIT FOR THE PERIOD</b>		<b>(26,433,928.10)</b>		

**ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2020.**

	NOTE	RESERVE (₦)	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
BALANCE BROUGHT FORWARD		1,376,096,760.35	(2,023,021.38)	1,374,073,738.97
Surplus/ Deficit for the year		98.00	(26,433,928.10)	(26,433,830.10)
Accumulated Surplus/ Deficit	17	<b>1,376,096,858.35</b>	<b>(28,456,949.48)</b>	<b>1,347,639,908.87</b>



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**ETHIOPE WEST LOCAL GOVERNMENT, OGHARA**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020**



**ETHIOPE WEST LOCAL  
GOVERNMENT COUNCIL**

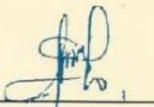
P.M.B. 1 OGHARA TOWN, OGHARA - DELTA STATE

**STATEMENT NO. 1**

**RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31- December - 2020**

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: 

**Mrs Fregene S Victoria**  
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, 2020 and its operation for the year ended on that date.

Sgd: 

**Mrs Fregene S Victoria**  
Treasurer to the Local Government

Date: 16<sup>th</sup> March 2021

Sgd: 

**Hon. Solomon O Golley**  
Executive Chairman

Date: 16-3-2021

PARTICULARS	NOTES	2020	2019
		₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS:</b>			
Federal Allocation	5.0.1a	1,355,601,321.68	1,561,727,946.24
Value Added Tax	5.0.1a	553,268,231.60	470,185,921.05
State Allocation	5.0.1a	535,990,255.44	409,201,537.06
Independent Revenue	5.0.1b	25,514,344.04	25,366,952.00
<b>Total inflow from operating activities</b>		<b>2,470,374,152.76</b>	<b>2,466,482,356.35</b>
<b>OUTFLOW</b>			
Personnel Cost	5.0.1c	1,574,114,454.38	1,574,888,807.05
Overhead Cost	5.0.1d	351,826,702.31	203,432,799.11
Consolidated Revenue Fund charges	5.0.1e	309,617,297.63	257,040,611.74
Social Benefit	5.0.1f	413,440,304.50	400,730,366.81
Advances	5.0.2a	- 203,055,215.00	53,352.54
<b>Total out flow from operating activities</b>		<b>2,445,943,543.82</b>	<b>2,436,145,937.25</b>
<b>Net Cash from operative activities</b>	<b>A</b>	<b>24,430,608.94</b>	<b>30,336,419.10</b>
<b>CASH FLOW FORM INVESTING ACTIVITIES</b>			
Purchase of PPE Capital		0.00	(20,800,000.00)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>B</b>	<b>0.00</b>	<b>(20,800,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deductions received	5.0.2b	251,314,548.76	240,790,877.21
Deductions remitted	5.0.2b	( 235,645,862.48)	(267,196,703.84)
<b>Net cash from financing activities</b>	<b>C</b>	<b>15,668,686.28</b>	<b>(26,405,826.63)</b>
<b>Net cash flow from all activities</b>	<b>A+B+C</b>	<b>40,099,295.22</b>	<b>1,130,592.47</b>
Cash and its equivalent (1/1/...)		78,645,207.00	77,514,614.53
<b>Cash and its equivalent (31/12/...)</b>	<b>5.0.1c</b>	<b>118,744,502.22</b>	<b>78,645,207.00</b>



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**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,  
2020.**

PARTICULARS	NOTES	2020 (₦)	2019 (₦)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash equivalent	5.0.2c	118,744,502.22	78,645,207.00
Prepayment	5.0.2a	90,422,590.69	296,782,081.16
Inventories	5.0.3a	2,005,100.00	2,005,100.00
<b>Total Current Assets</b>		<b>211,172,192.91</b>	<b>377,432,388.16</b>
<b>NON-CURRENT ASSETS</b>			
Investment	5.0.3b	2,689,531.47	2,689,531.47
Property, Plant and Equipment	5.0.3c	2,133,055,963.33	1,990,110,503.20
<b>Total Asset</b>	<b>A</b>	<b>2,346,917,687.71</b>	<b>2,370,232,422.83</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Unremitted deductions	5.0.2b	307,697,460.82	292,028,774.54
Loan			-
Accrued expenses	5.0.3d	203,006,706.68	145,005,313.45
<b>Total Current Liabilities</b>	<b>B</b>	<b>510,704,167.50</b>	<b>437,034,087.99</b>
<b>NON-CURRENT LIABILITIES</b>		<b>0.00</b>	
<b>Net Assets</b>	<b>A-B</b>	<b>1,836,213,520.21</b>	<b>1,933,198,334.84</b>
<b>Reserves</b>			
General Reserve	5.0.4a	1,054,486,921.25	1,819,162,577.68
Revaluation Reserve	5.0.4a	987,428,946.70	-
Accumulated surplus/(Deficit)		(205,702,347.74)	114,035,757.16
<b>Net Assets/Equity</b>		<b>1,836,213,520.21</b>	<b>1,933,198,334.84</b>

**ETHIOPE WEST LOCAL GOVERNMENT, OGHARA  
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

2019 ACTUAL	PARTICULARS	NOTE	2020 ACTUAL	2020 BUDGET	VERIANCE
₦			₦	₦	₦
1,561,727,946.24	Local Government share of FAAC	5.0.1a	1,355,601,321.68	2,474,611,645.81	(1,119,010,324.13)
470,185,921.05	Local Government share of VAT	5.0.12a	553,268,231.60	610,178,214.03	(56,909,982.43)
409,201,537.06	State Allocation	5.0.1a	535,990,255.44	254,240,922.51	281,749,332.93
25,366,952.00	Independent Revenue	5.0.1b	25,514,344.04	40,990,000.00	(15,475,655.96)
<b>2,466,482,356.35</b>	<b>Total Revenue</b>		<b>2,470,374,152.76</b>	<b>3,380,020,782.35</b>	<b>(909,646,629.59)</b>
	<b>EXPENDITURE</b>				
1,574,888,807.05	Salaries/Wages	5.0.1c	1,574,114,454.38	1,565,539,401.59	(8,575,052.79)
203,690,330.86	Overhead	5.0.1d	479,441,612.11	590,870,000.00	356,021,807.69
257,040,611.74	Consolidated Revenue Charges	5.0.1e	307,531,297.67	252,609,443.44	(57,007,854.19)
400,730,366.81	Social Benefit	5.0.21f	413,440,304.50	364,128,313.44	(49,311,991.06)
<b>2,506,181,116.46</b>	<b>Total Expenditure</b>		<b>2,774,527,668.66</b>	<b>2,773,147,158.47</b>	
<b>(39,698,760.11)</b>	<b>Net Surplus/Deficit</b>		<b>(304,153,515.90)</b>		



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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, 2020**

PARTICULARS	NOTE	RESERVES	REVALUATION RESERVE	ACC.SURPLUS/ (DEFICIT)	TOTAL
Balance Brought forward		1,819,162,577.68	0.00	114,035,757.16	1,933,198,334.84
Correction of prior year error:					
over statement in General Reserve b/d		(764,675,656.43)			(764,675,656.43)
under statement in revaluation reserve			774,869,970.00		774,869,970.00
over statement in accumulated surplus b/d				(10,194,313.57)	(10,194,313.57)
<b>sub- total</b>		<b>1,054,486,921.25</b>	<b>774,869,970.00</b>	<b>103,841,443.59</b>	<b>1,933,198,334.84</b>
over statement in prepayment b/d				(3,304,275.47)	(3,304,275.47)
under statement in CRFC in the previous year (past political office holders)				(2,085,999.96)	(2,085,999.96)
<b>Restated balance b/d</b>	<b>5.0.4a</b>	<b>1,054,486,921.25</b>	<b>774,869,970.00</b>	<b>98,451,168.16</b>	<b>1,927,808,059.41</b>
Net surplus/Deficit for the period				(304,153,515.90)	(304,153,515.90)
Additions during the year			212,558,976.70		212,558,976.70
<b>NET ASSETS/EQUITY C/D</b>		<b>1,054,486,921.25</b>	<b>987,428,946.70</b>	<b>(304,153,515.90)</b>	<b>1,836,213,520.21</b>

**IKA NORTH-EAST LOCAL GOVERNMENT**

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

Our Ref..... Your Ref..... Date.....

**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, 2020 and its operations for the year ended on the date.

**Bakwuye M. A.**  
Treasurer  
Date: 30/4/2021

**F. C Obianke**  
Head of Personnel Mgt  
Date: 30/04/2021

**HON. (BARR.) EBONKA VICTOR**  
Executive chairman  
Date: 30-4-2021



**REPORT OF THE AUDITOR-GENERAL  
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**IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2020	2019
		ACTUAL	ACTUAL
		₦	₦
<b>Inflows</b>			
Government Share of FAAC (Federal Allocation)	1	1,435,560,784.68	1,626,075,055.29
Government Share of VAT	1	532,761,406.59	453,304,296.46
State Allocation	1	141,319,386.93	175,238,944.59
Non-Tax Revenue	2	37,708,200.00	20,296,000.00
<b>Total Inflow from Operating Activities (A)</b>		<b>2,147,349,778.20</b>	<b>2,274,914,296.34</b>
<b>Outflows</b>			
Wages and Salaries	3	1,588,935,650.77	1,642,908,175.14
Social Benefits	4	351,570,909.31	383,914,161.86
Overhead Cost	5	315,487,822.58	195,539,906.33
Prepayment	6	(5,397,200.00)	(27,248,000.00)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,250,597,182.66</b>	<b>2,195,114,243.33</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>(103,247,404.46)</b>	<b>79,800,053.01</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			3,194,500.00
Purchase/ Construction of PPE		0.00	37,200,000.00
<b>Net Cash Flow from Investing Activities</b>		<b>0.00</b>	<b>(34,005,500.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received		0.00	1,947,452.51
Deposits Refunded		0.00	1,947,452.51
Loan Repayment		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>(103,247,404.46)</b>	<b>45,794,553.01</b>
Opening Cash & Its Equivalent as at 1/1/2020		298,959,095.10	253,164,542.09
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>	7	<b>195,711,690.64</b>	<b>298,959,095.10</b>

**IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2020**

ASSETS	Notes	2020	2019
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	7	195,711,690.64	298,959,095.10
Prepayments	6	102,959,372.25	110,166,921.65
<b>Total Current Assets A</b>		<b>298,671,062.89</b>	<b>409,126,016.75</b>
<b>Non-current assets</b>			
Investments	8	17,724,718.52	17,724,718.52
Property, Plant & Equipment	12	1,276,372,663.85	934,810,726.95
<b>Total Non-current assets B</b>		<b>1,294,097,382.37</b>	<b>952,535,445.47</b>
<b>Total Assets C = A + B</b>		<b>1,592,768,445.26</b>	<b>1,361,661,462.22</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	10	12,677,473.97	12,677,473.97
Unremitted Deductions	9	42,260,428.89	42,260,428.89
Payables by Nature: (Accrued Expenses)	11	23,641,594.40	18,272,144.20
Short Term Loans & Debts		0.00	
<b>Total Current Liabilities D</b>		<b>78,579,497.26</b>	<b>73,210,047.06</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities E</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities: F = D + E</b>		<b>78,579,497.26</b>	<b>73,210,047.06</b>
<b>Net Assets: G = C - F</b>		<b>1,514,188,948.00</b>	<b>1,288,451,415.16</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		1,232,090,612.40	876,136,043.80
Accumulated surpluses/(deficits)		282,098,335.60	412,315,371.36
<b>Total Net Assets/Equity:</b>		<b>1,514,188,948.00</b>	<b>1,288,451,415.16</b>



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**IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

Previous Year Actual 2019	REVENUE	Notes	Actual 2020	Final Budget 2020	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,626,075,055.29	Government Share of FAAC (Federal Allocation)	1	1,435,560,784.68	3,514,868,169.24	2,079,307,384.56
453,304,296.46	Government Share of VAT	1	532,761,406.59	0.00	(532,761,406.59)
175,238,944.59	State Allocation	1	141,319,386.93	0.00	(141,319,386.93)
20,296,000.00	Non-Tax Revenue	2	37,708,200.00	47,035,300.00	9,327,100.00
<b>2,274,914,296.34</b>	<b>Total Receipt (a)</b>		<b>2,147,349,778.20</b>	<b>3,561,903,469.24</b>	<b>1,414,553,691.04</b>
	<b>EXPENDITURE</b>				
1,642,908,175.14	Salaries & Wages	3	1,588,935,650.77	981,029,808.94	(607,905,841.83)
386,374,391.94	Social Benefits	4	351,570,909.31	616,601,678.71	265,030,769.40
202,643,270.05	Overhead Cost	5	320,857,272.78		(320,857,272.78)
9,038,939.08	Depreciation	12	16,202,981.10		(16,202,981.10)
<b>2,240,964,776.21</b>	<b>Total Expenditure (b)</b>		<b>2,277,566,813.96</b>	<b>1,597,631,487.65</b>	<b>(679,935,326.31)</b>
<b>33,949,520.13</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>(130,217,035.76)</b>	<b>1,964,271,981.59</b>	<b>2,094,489,017.35</b>

**IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31<sup>ST</sup> DECEMBER, 2020**

	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2020		876,136,044.20	412,315,371.36	<b>1,288,451,415.56</b>
Adjustment for Asset Revaluation (Land & Building)		357,764,918.00		<b>357,764,918.00</b>
Prior Year Adjustment (Advances BF Overcast)		(1,810,349.40)		<b>(1,810,349.40)</b>
Prior Year Adjustment (Overcast Error)		(0.40)		<b>(0.40)</b>
		<b>1,232,090,612.40</b>	<b>412,315,371.36</b>	<b>1,644,405,983.76</b>
<b>Net Surplus/ (Deficit) for the Period</b>			(130,217,035.76)	<b>(130,217,035.76)</b>
<b>Balance As At 31 December 2020</b>		<b>1,232,090,612.40</b>	<b>282,098,335.60</b>	<b>1,514,188,948.00</b>



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**IKA SOUTH LOCAL GOVERNMENT, AGBOR**

**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2020	2019
		ACTUAL	ACTUAL
		₦	₦
<b>Inflows</b>			
Government Share of FAAC (Federal Allocation)	1	1,398,341,881.69	1,576,879,245.61
Government Share of VAT	2	511,094,225.45	435,467,443.75
State Allocation	3	149,330,973.91	176,098,786.71
Investment Income	4	143,913.60	-
Non-Tax Revenue	5	22,534,050.00	31,425,333.48
Other Revenue	6	4,069,710.90	-
<b>Total Inflow from Operating Activities (A)</b>		<b>2,085,514,755.55</b>	<b>2,219,870,809.55</b>
<b>Outflows</b>			
Wages and Salaries	7	1,606,549,076.73	1,707,398,507.40
Social Benefits	8	361,269,048.76	367,784,319.25
Overhead Cost	9	151,232,175.31	162,736,837.03
Prepayment	10	(36,974,200.00)	(34,524,000.00)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,082,076,100.80</b>	<b>2,203,395,663.68</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>3,438,654.75</b>	<b>16,475,145.87</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE		0.00	0.00
Purchase/ Construction of PPE		0.00	21,750,000.00
<b>Net Cash Flow from Investing Activities</b>		<b>0.00</b>	<b>(21,750,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received		250,062,019.70	229,575,216.25
Deposits Refunded		250,062,019.70	229,575,216.25
Loan Repayment		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>3,438,654.75</b>	<b>(5,274,854.13)</b>
Adjusted Opening Cash & Its Equivalent as at 1/1/2020	21	1,644,259.80	(50,017,775.41)
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>	11	<b>5,082,914.55</b>	<b>(55,292,629.54)</b>

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 Statement 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, 2020 and its operations for the year ended on the date.

*[Signature]*  
Ogbolu Fidelis (CNA)  
Treasurer  
Date: 23/4/2021

*[Signature]*  
Mmakwe Patricia O.  
Head of Personnel Management  
Date: 23/4/21

*[Signature]*  
Hon. Sunday Tatabuzogwu  
Executive Chairman  
Date: \_\_\_\_\_

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**IKA SOUTH LOCAL GOVERNMENT, AGBOR**

**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020**

	Notes	2020	2019
		(₦)	(₦)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	11	5,082,914.55	(55,292,629.54)
Prepayments	10	40,571,930.00	71,738,330.00
Inventories	17	3,068,725.00	3,068,725.00
<b>Total Current Assets</b>	<b>A</b>	<b>48,723,569.55</b>	<b>19,514,425.46</b>
<b>Non-current assets</b>			
Investments	12	5,751,779.41	5,751,779.41
Property, Plant & Equipment	13	3,680,180,479.90	1,526,469,639.48
<b>Total Non-current assets</b>	<b>B</b>	<b>3,685,932,259.31</b>	<b>1,532,221,418.89</b>
<b>Total Assets</b>	<b>C = A + B</b>	<b>3,734,655,828.86</b>	<b>1,551,735,844.35</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	14	32,139,223.59	32,139,223.59
Unremitted Deductions	15	46,690,389.89	46,690,389.89
Payables	16	142,354,539.30	173,927,296.22
Short Term Loans & Debts	19	0.00	(3,929,333.45)
<b>Total Current Liabilities</b>	<b>D</b>	<b>221,184,152.78</b>	<b>248,827,576.25</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: F = D + E</b>		<b>221,184,152.78</b>	<b>248,827,576.25</b>
<b>Net Assets: G = C - F</b>		<b>3,513,471,676.08</b>	<b>1,302,908,268.10</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	20	2,774,448,396.85	588,306,149.98
Accumulated surpluses/(deficits)		739,023,279.23	714,602,118.12
<b>Total Net Assets/Equity:</b>		<b>3,513,471,676.08</b>	<b>1,302,908,268.10</b>

**IKA SOUTH LOCAL GOVERNMENT, AGBOR**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Previous Year Actual 2019	REVENUE	Notes	Actual 2020	Final Budget 2020	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,576,879,245.61	Government Share of FAAC (Federal Allocation)	1	1,351,619,539.36	1,700,000,000.00	(348,380,460.64)
435,467,443.75	Government Share of VAT	2	511,094,225.45	450,000,000.00	61,094,225.45
176,098,786.71	State Allocation	3	149,330,973.91	150,000,000.00	(669,026.09)
	Investment Income	4	143,913.60	-	143,913.60
31,425,333.48	Non-Tax Revenue	5	22,534,050.00	109,950,000.00	(87,415,950.00)
	Other Revenue	6	4,069,710.90	-	4,069,710.90
<b>2,219,870,809.55</b>	<b>Total Receipt (a)</b>		<b>2,038,792,413.22</b>	<b>2,409,950,000.00</b>	<b>(371,157,586.78)</b>
<b>EXPENDITURE</b>					
1,682,430,125.59	Salaries & Wages	7	1,591,772,875.56	1,873,978,000.00	(282,205,124.44)
367,784,319.25	Social Benefits	8	361,269,048.76	200,000,000.00	161,269,048.76
197,425,013.75	Overhead Cost	9	134,435,619.56	354,080,000.00	(219,644,380.44)
16,107,941.52	Depreciation	14	30,552,939.90	-	30,552,939.90
<b>2,263,747,400.11</b>	<b>Total Expenditure (b)</b>		<b>2,118,030,483.78</b>	<b>2,428,058,000.00</b>	<b>(310,027,516.22)</b>
<b>(43,876,590.56)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>(79,238,070.56)</b>	<b>(18,108,000.00)</b>	<b>(61,130,070.56)</b>
<b>(43,876,590.56)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>(79,238,070.56)</b>	<b>(18,108,000.00)</b>	<b>(61,130,070.56)</b>



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**IKA SOUTH LOCAL GOVERNMENT, AGBOR**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED  
31ST DECEMBER, 2020**

	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
<b>Balance As At 1st January, 2020</b>		588,306,149.98	714,602,118.12	<b>1,302,908,268.10</b>
<b>CHANGE IN ACCOUNTING POLICY:</b>				
Revaluation Surplus ( Land & Buildings)	18	2,168,607,638.80		<b>2,168,607,638.80</b>
Accumulated Depreciation written back on revaluation (Buildings)	18	15,656,141.52		<b>15,656,141.52</b>
<b>PRIOR YEAR ADJUMENTS</b>				
2019 Accounts: Receivables not recognized	1		46,722,342.33	<b>46,722,342.33</b>
2019 Accounts: Advances erroneously omitted	10	5,807,800.00		<b>5,807,800.00</b>
Write-off of negative loan balance from previous years	19	(3,929,333.45)		<b>(3,929,333.45)</b>
Overcast of expenditure from previous years	21		56,936,889.34	56,936,889.34
<b>RESTATED AMOUNTS</b>		<b>2,774,448,396.85</b>	<b>818,261,349.79</b>	<b>3,592,709,746.64</b>
<b>Net Surplus/ (Deficit) for the Period</b>			(79,238,070.56)	<b>(79,238,070.56)</b>
<b>Balance As At 31 December 2020</b>		<b>2,774,448,396.85</b>	<b>739,023,279.23</b>	<b>3,513,471,676.08</b>

  
**DELTA STATE**

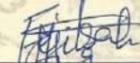
**ISOKO NORTH LOCAL GOVERNMENT**  
Tel.: 07038456299, 08059169311, 08127151756  
E-mail: admin@isokonorthlgc.org, www.isokonorthlgc.org  
P.M.B. 1, OZORO  
DELTA STATE OF NIGERIA

Our Ref: INLG 6/8/TA/41 Date: 26<sup>th</sup> April, 2021  
Your Ref:

**STATEMENT NO 1  
RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENT FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020.**

This financial statement 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 comply with the International Public Sector Accounting Standard (IPSAS) accrual basis of accounting.

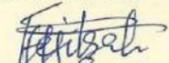
The treasurer is responsible for the establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded within statutory authority and properly recorded the use of all public financial resources by the Local Government Council to the best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

  
**MRS. OGBOGBO OFEJIRO ELO, CNA**  
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 Accountant Standards (IPSAS) basis of Accounting.

In our opinion, these financial statement fairly reflect the financial position of Isoko North Local Government Council. Ozoro as at 31<sup>st</sup> December, 2020 and its operation for the year ended on that date.

  
**MRS. OGBOGBO OFEJIRO ELO, CNA**  
Treasurer to Local Government

  
**HON. (DCN) CHRISTIAN OTHUKE ITEIRE**  
Executive Chairman



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**ISOKO NORTH LOCAL GOVERNMENT, OZORO**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

DESCRIPTION	NOTES	2020 ACTUAL AMOUNT (₦)	2019 ACTUAL AMOUNT (₦)
<b>CASH FLOW FROM OPERATING ACTIVITIES: INFLOW</b>			
GOVERNMENT SHARES OF FAAC	2	1,260,815,879.27	2,089,049,700.18
GOVERNMENT SHARES OF VAT	2	492,126,312.38	419,852,682.00
STATE ALLOCATION	2	69,337,529.66	66,648,034.60
NON TAX REVENUE (IGR)	1	14,215,927.81	33,704,916.88
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES</b>		<b>1,836,495,649.12</b>	<b>2,609,255,333.66</b>
<b>OUT FLOWS:</b>			
SALARIES AND WAGES	3	1,439,736,204.37	1,805,469,080.98
SOCIAL BENEFITS	4	293,219,122.17	304,062,447.94
OVERHEAD COST	5	122,295,224.97	427,376,870.13
ADVANCES	9	(37,989,442.97)	29,509,813.81
<b>TOTAL OUT FLOW FROM OPERATING ACTIVITIES</b>		<b>1,817,261,108.54</b>	<b>2,566,418,212.86</b>
<b>NET FLOW FROM OPERATING ACTIVITIES</b>		<b>19,234,540.58</b>	<b>42,837,120.80</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
PROCEED FROM SALES OF ASSETS		2,308,200.00	
PURCHASE OF PPE (CAPITAL)	6	12,100,000.00	(1,100,000.00)
<b>NET FLOW FROM INVESTING ACTIVITIES</b>		<b>(9,791,800.00)</b>	
<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>			
DEPOSIT RECEIVED	10	360,258,704.82	330,405,929.76
DEPOSIT REFUNDED	10	360,258,704.82	330,405,929.76
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>0.00</b>	<b>-</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES</b>		<b>9,442,740.58</b>	<b>(41,737,120.80)</b>
OPENING CASH AND ITES EQUIVALENT AS AT 1 <sup>ST</sup> JANUARY, 2020		149,069,857.84	107,332,734.04
CLOSING CASH AND ITS EQUIVALENT AS AT 31 <sup>ST</sup> DECEMBER, 2020		158,512,598.42	149,069,857.84

**ISOKO NORTH LOCAL GOVERNMENT, OZORO**  
**STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

DESCRIPTION	NOTES	2020 ACTUAL AMOUNT (₦)	2019 ACTUAL AMOUNT (₦)
<b>ASSETS</b>			
CASH AND ITS EQUIVALENT	7	158,512,598.42	149,069,857.84
ADVANCES	9	250,938,541.10	288,927,984.07
INVENTORIES	13	400,000.00	400,000.00
<b>TOTAL CURRENT ASSETS</b>		<b>409,851,139.52</b>	<b>438,397,841.91</b>
<b>NON – CURRENT ASSETS</b>			
INVESTMENT	8	13,981,775.76	13,981,775.76
PROPERTY, PLANT AND EQUIPMENT (PPE)	14	1,165,644,808.85	1,187,194,399.80
<b>TOTAL NON CURRENT ASSETS</b>		<b>1,179,626,584.61</b>	<b>1,201,176,125.56</b>
<b>TOTAL ASSETS</b>		<b>1,589,477,724.13</b>	<b>1,639,573,967.47</b>
<b>LIABILITIES</b>			
DEPOSITS (UNREMITTED)		168,450,821.22	168,450,821.22
PAYABLES		243,456,164.71	72,270,031.65
<b>TOTAL CURRENT LIABILITIES</b>		<b>411,906,985.93</b>	<b>240,720,852.87</b>
<b>NON – CURRENT LIABILITIES</b>			
<b>PUBLIC FUNDS</b>			
<b>LONG TERM BORROWING</b>			
<b>TOTAL LIABILITIES</b>		<b>411,906,985.93</b>	<b>240,720,852.87</b>
<b>NET ASSET</b>		<b>1,177,570,738.20</b>	<b>1,398,853,114.60</b>
FINANCED BY RESERVES	15	1,157,024,257.96	1,157,024,257.96
ACCUMULATED SURPLUS	16	20,546,480.24	241,828,856.64
<b>NET EQUITY</b>		<b>1,177,570,738.20</b>	<b>1,398,853,114.60</b>



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**ISOKO NORTH LOCAL GOVERNMENT, OZORO  
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020**

2019 ACTUAL REVENUE (₦)	DESCRIPTION	NOTES	2020 ACTUAL AMOUNT (₦)	FINAL ESTIMATES 2020 (₦)	VARIANCE
2,089,049,700.18	GOVERNMENT SHARE OF FAAC	2	1,260,815,879.27	3,156,089,530.22	1,895,273,650.95
419,852,682.00	GOVERNMENT SHARE OF VAT	2	492,126,312.38	57,320,402.17	(434,805,910.21)
66,648,034.60	GOVERNMENT SHARE OF STATE ALLOCATION	2	69,337,529.66		(69,337,529.66)
33,704,916.88	NON TAX REVENUE (IGR)	1	14,215,927.81	24,733,500.00	10,517,572.19
	INVESTMENT INCOME				0.00
	GRANTS AND AIDS				0.00
	SUBSIDIES RECEIVED				0.00
	SALE OF ASSETS				
2,609,255,333.66	TOTAL REVENUE		<b>1,836,495,649.12</b>	<b>3,238,143,432.39</b>	<b>1,401,647,783.27</b>
	EXPENDITURE				-
1,805,469,080.98	SALARIES AND WAGES	3	1,602,777,808.69	1,679,726,811.06	<b>76,949,102.37</b>
304,062,447.94	SOCIAL BENEFITS	4	293,219,122.17		<b>(293,219,122.17)</b>
427,376,870.13	OVERHEAD COST	5	130,439,253.71	628,259,386.56	<b>497,819,632.85</b>
47,222,082.60	DEPRECIATION	13	31,341,340.95		<b>(31,341,340.95)</b>
2,584,130,481.65	TOTAL EXPENDITURE		<b>2,057,778,025.52</b>	<b>2,307,986,197.62</b>	<b>250,208,172.10</b>
	SURPLUS (DEFICIT) FROM OPERATING ACTIVITIES FOR THE PERIOD		(221,282,376.40)		

**ISOKO NORTH LOCAL GOVERNMENT, OZORO  
STATEMENT OF CHANGE IN NET ASSET/EQUITY FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

DETAIL	RESERVES (₦)	ACCUMULATED SURPLUS/ DEFICIT (₦)	TOTAL (₦)
Balances as at 1 <sup>st</sup> January, 2020	1,157,024,257.96	241,828,856.64	1,398,853,114.60
Net surplus/ (Deficit) for the period	0.00	(221,282,376.40)	(221,282,376.40)
<b>Balance as at 31<sup>st</sup> December, 2020</b>	<b>1,157,024,257.96</b>	<b>20,546,480.24</b>	<b>1,177,570,738.20</b>



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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 2020**

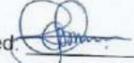
This financial statement has been prepared by Treasurer, ISOKO SOUTH LOCAL GOVERNMENT COUNCIL in accordance with the provisions of the Finance (Control and Management) Act, 1958 as amended. They were prepared in accordance with and fully comply with the International Public Sector Accounting Standards (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 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 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 except 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<sup>st</sup> December 2020 and its operation for the year ended on that date.

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

Date: 29/7/2021

Signed:   
**HON VICTOR ASASA**  
Executive Chairman  
Date: 29/7/2021

**ISOKO SOUTH LOCAL GOVERNMENT, OLEH  
STATEMENT OF FINANCIAL CASHFLOW FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

	Notes	2020 ACTUAL	2019 ACTUAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Inflows		₦	₦
Government Share of FAAC (Federal Allocation)	1	1,423,510,435.74	1,622,075,951.91
Government Share of VAT	2	578,080,101.19	490,611,543.56
State Allocation		513,279,593.46	436,919,505.8
Non-Tax Revenue	4	31,529,930.80	60,663,810.00
Other Revenue		1,991,558.11	
<b>Total Inflow from Operating Activities (A)</b>		<b>2,548,391,619.30</b>	<b>2,610,270,811.23</b>
<b>Outflows</b>			
Wages and Salaries	5	1,888,940,065.63	1,784,325,575.74
Social Benefits	6	420,128,810.45	227,647,301.11
Overhead Cost	7	300,103,320.35	228,822,584.86
Finance cost	8		
Prepayment	9	(28,655,300.00)	15,112,213.30
<b>Total Outflow from Operating Activities (B)</b>		<b>2,580,516,896.43</b>	<b>2,255,907,675.01</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>(32,125,277.13)</b>	<b>354,363,136.22</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE		1,502,000.00	6,800,000.00
Purchase/ Construction of PPE	10	(37,650,000.00)	(28,537,600.37)
<b>Net Cash Flow from Investing Activities</b>		<b>(36,148,000.00)</b>	<b>(21,737,600.37)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
loan received			
Deposits/Deductions received	21	351,429,589.10	263,632,454.54
Deposit refunded/Deductions remitted	21	(351,429,589.10)	(263,632,454.54)
Loan Repayment	11		(34,523,618.89)
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>(34,523,618.89)</b>
<b>Net Cash Flow from all Activities</b>		<b>(68,273,277.13)</b>	<b>298,101,916.96</b>
Opening Cash & Its Equivalent as at 1/1/2020	21	482,699,974.65	184,598,057.69
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>		<b>414,426,697.52</b>	<b>482,699,974.65</b>



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ISOKO SOUTH LOCAL GOVERNMENT, OLEH

ISOKO SOUTH LOCAL GOVERNMENT, OLEH  
STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020

	NOTE	₦	₦
		ACTUAL 2020	ACTUAL 2019
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and its Equivalent		414,426,697.52	482,699,974.65
Prepayments		160,507,566.63	189,162,866.63
inventories		148,620.00	186,300.00
<b>TOTAL CURRENT ASSETS</b>		<b>575,082,884.15</b>	<b>672,049,141.28</b>
<b>NON-CURRENT ASSETS</b>			
Investments-Financial		5,867,147.04	5,867,157.04
Property, Plant & Equipment		4,069,138,502.22	1,419,240,194.54
<b>TOTAL NON-CURRENT ASSETS</b>		<b>4,075,005,649.26</b>	<b>1,425,107,351.58</b>
<b>TOTAL ASSETS</b>		<b>4,650,088,533.41</b>	<b>2,097,156,492.86</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits			
Unremitted Deductions		82,395,639.35	82,395,639.36
Accrued Expenses		604,320,235.10	604,320,245.10
Payables	4	192,671,497.82	32,726,132.23
Short Term Loan	5	5,476,381.11	5,476,381.11
<b>TOTAL CURRENT LIABILITIES</b>		<b>884,863,753.38</b>	<b>724,918,397.80</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Provisions			
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>884,863,753.38</b>	<b>724,918,397.80</b>
<b>NET ASSETS</b>		<b>3,765,224,780.03</b>	<b>1,372,238,095.06</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		3,525,505,651.72	773,046,797.76
Accumulated Surplus/(deficit)		239,719,128.31	599,191,297.30
<b>TOTAL ASSETS/EQUITY</b>		<b>3,765,224,780.03</b>	<b>1,372,238,095.06</b>

ISOKO SOUTH LOCAL GOVERNMENT, OLEH  
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020

	NO TE	2020 ACTUAL (₦)	2020 FINAL BUDGET (₦)	2020 VARIANCE ON FINAL BUDGET (₦)
<b>REVENUE</b>				
Government Share of FAAC(Statutory Revenue)		1,423,510,435.74	1,633,967,738.37	(210,457,302.63)
Government Share of VAT		578,080,101.19	144,181,187.71	433,898,913.48
Government Share of State IGR		513,279,593.46	473,793,266.89	39,486,326.57
Investment Income		-	-	-
Non-Tax Revenue		31,529,930.80	45,367,000.00	(13,837,069.20)
Other Revenue		1,991,558.11	30,000,000.00	(28,008,441.89)
<b>TOTAL REVENUE</b>		<b>2,548,391,619.30</b>	<b>2,327,309,192.97</b>	<b>221,082,426.33</b>
<b>EXPENDITURE</b>				
Salaries & Wages		2,048,885,431.21	1,770,580,175.59	278,305,255.62
Social Benefits		420,128,810.45	240,000,000.00	180,128,810.45
Overhead Cost		300,141,000.35	569,210,000.00	(269,068,999.65)
Finance cost				-
Depreciation charge		138,708,546.28		138,708,546.28
<b>TOTAL EXPENDITURE</b>		<b>2,907,863,788.28</b>	<b>2,579,790,175.59</b>	<b>328,073,612.70</b>
<b>Surplus/(deficit) from operating activities for the period</b>		<b>(359,472,168.99)</b>	<b>(252,480,982.62)</b>	<b>(106,991,186.37)</b>
Gain/loss on exchange of PPE				
Gain/loss on foreign exchange transaction		-		
<b>Total Non-operating revenue/(expenses)</b>		<b>-</b>		
<b>NET SUPPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(359,472,168.99)</b>		



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**ISOKO SOUTH LOCAL GOVERNMENT, OLEH**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31<sup>ST</sup>  
DECEMBER 2020**

	NOTE S	RESERVES	ACCUMULATED SUPLUSES/(DEFICITS )	TOTAL
		₦	₦	₦
Balances as at 31st January 2020		773,046,797.76	599,191,297.30	1,372,238,095.06
CHANGE IN ACCOUNTING POLICY				-
surplus on revaluation of vehicle		2,752,458,853.96		2,752,458,853.96
<b>RESTATED AMOUNTS</b>		<b>3,525,505,651.72</b>	<b>599,191,297.30</b>	<b>4,124,696,949.02</b>
Net Surplus/(deficit) for the period		-	(359,472,168.99)	(359,472,168.99)
Balances as at 31st December 2020		<b>3,525,505,651.72</b>	<b>239,719,128.31</b>	<b>3,765,224,780.03</b>

  
**NDOKWA EAST LOCAL GOVERNMENT COUNCIL**  
P.M.B. 001, ABOH, DELTA STATE,  
NIGERIA

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

**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) 2020.**  
**REPPONSIBILITY FOR FINANCIAL STATEMENTS.**

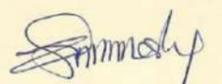
The Financial Statements have been prepared by the Treasurer of Ndokwa East Local Government Council in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS) Accrual Basis. Revenue is actual allocations and IGR received; as well as actual and accrued expenditure 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 Statements (GPFS), the information they contain and their compliance with 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, 2020 and its operations for the year ended on that date.

Sign:    
**MR. FRESH Z. DAVIS**  
Treasurer to the Local Government  
Ndokwa East L.G.C. Aboh.  
Date: .....

**HON. CHIEF J. A. GOVERNOR**  
Executive Chairman  
Ndokwa East L.G.C. Aboh.  
Date: .....



**REPORT OF THE AUDITOR-GENERAL  
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**NDOKWA EAST LOCAL GOVERNMENT, ABOH  
STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2020**

CLASSIFICATION	NOTES	2020 ACTUAL ₦'000	2019 ACTUAL ₦'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Local Govt. share of FAAC/ State Allocation	2	1,191,954,344.42	1,149,563,192.19
Local Govt. share of VAT	2	449,966,707.81	358,146,060.40
State Allocation 10% IGR	2	207,892,704.33	138,344,186.08
Aids & Grants	2	4,000,000.00	
Other Revenue	2	3,019,481.26	
Non-Tax Revenue	1	69,966,633.67	75,496,572.84
<b>Total Inflow From Operating Activities</b>		<b>1,926,799,871.49</b>	<b>1,721,550,011.51</b>
<b>OUT FLOWS</b>			
Wages & Salary(Staff)	3	1,393,467,854.07	1,111,198,409.62
Social Benefit	4	285,012,534.60	326,709,905.96
Overhead	5	304,423,902.33	391,191,673.49
prepayments	9	(95,262,713.24)	(70,041,177.06)
<b>TOTAL OUTFLOW</b>		<b>1,887,641,577.76</b>	<b>1,759,058,812.01</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>39,158,293.73</b>	<b>(37,508,800.50)</b>
<b>CASHFLOW FROM INVESTMENT ACTIVITIES</b>			
Proceed from sales of Assets		-	0
Purchase of PPE(Capital)	6	9,131,023.13	8,508,181.45
<b>Net CASHFLOW FROM INVESTING ACTIVITIES</b>		<b>(9,131,023.13)</b>	<b>-8,508,181.45</b>
<b>Cash Flow from Financial Activities</b>			
Deposit Received	10	233,458,941.84	212,929,127.76
Short Term Loans		10,000,000.00	35,000,000.00
Deposit Refunded	10	-209,924,850.21	212,929,127.76
Short Term Loans Repayments		-32,000,479.69	9,418,901.50
Net Cash Flow Financial Activities ©		1,533,611.94	25,581,098.50
Net Cash Flow from all ABC Activities		<b>31,560,882.54</b>	-20,435,883.45
Cash and it's equivalent as at 1/1/20		34,413,352.46	54,849,235.91
<b>Closing Cash Equivalent as at 31/12/20</b>		<b>65,974,235.00</b>	<b>34,413,352.46</b>

**NDOKWA EAST LOCAL GOVERNMENT, ABOH  
STATEMENT OF FINANCIAL POSITION FOR THE PERIOD 31<sup>ST</sup>  
DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL (₦)	2019 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	7	65,974,235.00	36,509,857.28
Inventories	12	2,200,000.00	
Prepayment (Advances/Loans)	9	323,362,120.29	408,087,679.24
<b>TOTAL CURRENT ASSET (A)</b>		<b>391,536,355.29</b>	<b>446,797,536.52</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	8	4,547,303.25	4,547,303.25
Property, plant & equipment	13	853,478,788.60	859,293,091.84
8,Investment property			
Intangible assets			
Non-Current Assets			
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>858,026,091.85</b>	<b>863,840,395.09</b>
<b>TOTAL ASSETS</b>		<b>1,249,670,066.70</b>	<b>1,310,637,931.61</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits (Unremitted Deductions)	10	59,808,050.97	0
Accrued Expenses	11	144,816,235.79	90,363,287.88
Short Term Loans	16	3,580,618.81	25,581,098.50
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>208,204,905.57</b>	<b>115,944,386.36</b>
<b>NON CURRENT LIABILITIES (E)</b>			
,227.83Public Funds			
Long term Borrowings			
Long Term Provisions			
<b>TOTAL NON- CURRENT LIABILITIES (E)</b>			
<b>TOTAL LIABILITIES F=D+E</b>		<b>208,204,905.57</b>	<b>115,944,386.38</b>
<b>NET ASSETS G=C-F</b>		<b>1,041,357,541.57</b>	<b>1,194,693,545.23</b>
Reserves	14	569,824,767.54	556,802,227.83
Accumulated surpluses(deficits)	15	471,532,774.03	637,891,317.40
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,041,357,541.57</b>	<b>1,194,693,545.23</b>



**REPORT OF THE AUDITOR-GENERAL  
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**NDOKWA EAST LOCAL GOVERNMENT, ABOH  
STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

CLASSIFICATION	NOTE	ACTUAL 2020	FINAL BUDGET 2020 (₦)	VERIANCE ON FINAL BUDGET (₦)
<b>REVENUE</b>				
Share of FAAC-Statutory Allocation	2	1,191,954,344.42	3,045,294,159.30	-1,853,339,814.88
Share of VAT	2	449,966,707.81	89,355,518.55	360,611,189.26
Share of State 10% IGR	2	142,120,553.70		142,120,553.70
Grant and Aid	2	4,000,000.00		4,000,000.00
Others	2	3,019,481.26		3,019,481.26
Non-Tax Revenue	1	69,966,633.67	131,740,000	-61,773,366.33
<b>Total Revenue</b>		<b>1,861,027,720.86</b>	<b>3,266,369,677.85</b>	<b>-1,405,341,956.99</b>
<b>EXPENDITURE</b>				
Salaries & Wages (Staff), primary school and CRFC	3	1,408,072,467.11	2,065,167,799.21	657,095,332.10
Social Benefits	4	314,074,659.88	317,754,174.22	3,679,514.34
Overhead Cost	5	314,638,093.78	328,671,461.22	14,033,367.44
Depreciation	13	26,918,452.93		(26,918,452.93)
Financial cost	-	-	-	
Impairment Cost	-	-	-	
Bad Debts	-	-	-	
Transfers				-
<b>Total Expenditure</b>		<b>2,063,703,673.70</b>	<b>3,140,440,163.84</b>	<b>1,076,736,490.14</b>
<b>Surplus/(Deficit) from operating activities for the period</b>		<b>-202,675,952.84</b>	<b>-125,949,514.01</b>	<b>-211,911,007.73</b>
Net Surplus/Deficient for the period				
Deficit on Revaluation of Building For 2019		(9,235,054.89)		
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>(211,911,007.73)</b>	<b>-</b>	<b>-</b>

**NDOKWA EAST LOCAL GOVERNMENT, ABOH**

**STATEMENT OF CHANGE IN NET ASSET/EQUITY  
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

DETAILS	RESERVE (₦)	ACCUMULATED SURPLUS/DEFICIT (₦)	TOTAL (₦)
Balance as at 1/1/2020	547,544,631.39	617,671,631.13	1,165,216,262.52
Prior year Adjustment: 2019 Receivables not Recognized	-	65,772,150.63	65,772,150.63
Prior Adjustment of 2019 prepayment	10,537,154.29		10,537,154.29
Surplus on Revaluation of Vehicle	2,700,000.00		2,700,000.00
Contractor Payable	9,042,981.86		9,042,981.86
Restated Amount	564,932,983.10	683,443,781.76	1,248,376,764.86
Net Surplus/ Deficit for the period		(211,911,007.73)	(211,911,007.73)
Balance as at 31/12/2020	<b>569,824,767.54</b>	<b>471,532,774.03</b>	<b>1,041,357,541.57</b>



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**NDOKWA WEST LOCAL GOVERNMENT, KWALE.**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

DESCRIPTION	NOTES	ACTUAL 2020 ₦'000	ACTUAL 2019 ₦'000
<b>INFLOWS</b>			
Government share of FAAC (Federal Allocation)	1	1,264,921,262.00	1,307,710,645.67
Government Share of VAT	2	497,444,611.15	424,230,810.00
State Allocation	3	111,570,210.19	92,165,949.19
Non –Tax Revenue	4	41,976,350.00	80,130,641.68
Other Revenue	5	1,485,570.31	
<b>Total Inflow from Operating Activities (A)</b>		<b>1,917,398,003.65</b>	<b>1,904,238,046.56</b>
<b>OUTFLOWS</b>			
Wages and Salaries	6	1,495,126,322.56	1,484,093,309.58
Social benefit	7	279,159,951.65	161,492,750.93
Overhead Cost	8	207,774,649.20	225,224,941.20
Finance Cost	20	2,923,353.25	2,436,091.43
Prepayment	9	(61,618,085.63)	27,511,160.00
<b>Total Outflow from Operating Activities (B)</b>		<b>1,923,366,191.03</b>	<b>1,910,724,554.86</b>
Net Cash Inflow/Outflow from Operating Activities* C = (A-B)		<b>(5,968,187.38)</b>	<b>(6,486,508.30)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets PPE		-	-
Purchase/Construction of PPE (Capital)	21	-	25,800,000.00
Net Cash Flow from Investing Activities		-	<b>25,800,000.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits/Deductions Received	13 & 14	579,980,681.74	448,859,667.21
External Loan		-	-
Deposit refunded/Deductions remitted	13 & 14	(577,559,725.13)	(441,941,447.45)
Loan Repayment		-	(8,750,000.00)
Net Cash Flow From Financing Activities		<b>2,420,956.61</b>	<b>(1,831,780.24)</b>
Net Cash Flow From All Activities		<b>(3,547,230.77)</b>	<b>(34,118,225.54)</b>
Opening Cash/Cash Equivalent as at 1/1/20		<b>34,554,634.01</b>	<b>68,672,922.55</b>
Closing Cash & Cash Equivalent as at 31/12/20		<b>31,007,403.24</b>	<b>34,554,634.01</b>

**NDOKWA WEST LOCAL GOVERNMENT**  
P.M.B 006, Kwale, Delta State, Nigeria

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

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

The General Purpose Financial Statements 2020 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.

Clement I. Okoh  
Treasurer to the Local Government

5-6-2021  
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, 2020 and its operations for the year ended on that date.

Clement I. Okoh  
Treasurer to the Local Government

Clement O. Anighoro  
Head of personnel management

Hon. (Chief) Goddey Obi Nzete  
Executive Chairman

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**NDOKWA WEST LOCAL GOVERNMENT, KWALE .**

**STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER, 2020**

ASSETS	NOTES	2020 (₦)	2019 (₦)
<b>CURRENT ASSETS:</b>			
Cash and its Equivalents	10	31,007,403.24	34,554,634.01
Prepayments	9	315,860,377.50	377,478,463.13
Inventories	16	226,300.00	191,000.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>347,094,080.74</b>	<b>412,224,697.14</b>
<b>NON CURRENT ASSETS</b>			
Investments- Financial	11	4,695,151.48	4,695,151.48
Property, Plant & Equipment	12	1,966,412,547.36	1,490,723,483.39
Total Non-Current Assets(B)		<b>1,971,107,698.84</b>	<b>1,495,418,634.87</b>
<b>TOTAL ASSETS(C=A+B)</b>		<b>2,318,201,779.58</b>	<b>1,907,643,332.01</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits	13	9,920,633.66	9,920,633.66
Unremitted Deductions	14	283,832,687.76	281,411,731.15
Payables	15	103,574,483.63	153,169,210.40
Short Term Loans	18	5,000,000.00	5,000,000.00
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>402,327,805.05</b>	<b>449,501,575.21</b>
<b>NON – CURRENT LIABILITIES</b>			
Long Term Provisions		–	–
<b>TOTAL NON-CURRENT LIABILITIES(E)</b>		<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES F = D+E</b>		<b>402,327,805.05</b>	<b>449,501,575.21</b>
<b>NET ASSETS G=C-F</b>		<b>1,915,873,974.53</b>	<b>1,458,141,756.80</b>
<b>NET ASSETS / EQUITY</b>			
Accumulated Net Surplus/(Deficit)		430,822,065.94	<b>465,759,223.64</b>
Reserves		1,485,051,908.59	<b>992,382,533.16</b>
<b>TOTAL NET ASSETS /EQUITY H=G</b>		<b>1,915,873,974.53</b>	<b>1,458,414,756.80</b>

**NDOKWA WEST LOCAL GOVERNMENT, KWALE.**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD  
ENDED 31<sup>ST</sup> DECEMBER, 2020.**

REVENUE	NOTE	ACTUAL 2020 (₦)	FINAL BUDGET 2020 (₦)	VARIANCE ON FINAL BUDGET 2020 (%)
<b>REVENUE</b>				
<b>Government Share of FAAC</b>				
Statutory Allocation	1	1,227,187,308.83	1,996,314,624.94	(769,127,316.11)
Government Share of VAT	2	497,444,611.15	562,754,873.05	(65,310,261.90)
10% IGR From State	3	107,817,370.36	920,000,000.00	(812,182,629.64)
Non-Tax Revenue	5	41,976,350.00	156,637,000.00	(114,660,650.00)
Other Revenue		1,485,570.31		1,485,570.31
<b>Total Revenue</b>		<b>1,875,911,210.65</b>	<b>3,635,706,497.99</b>	<b>(1,759,795,287.34)</b>
<b>EXPENDITURE</b>				
Salaries & Wages	6	1,487,933,676.84	2,049,849,028.14	(561,915,351.30)
Social Benefits	7	279,159,951.65	-	279,159,951.65
Overhead Cost	8	165,337,868.15	1,394,682,215.86	(1,229,344,347.71)
Finance Cost	20	2,923,353.25	-	2,923,353.25
Depreciation charge	Appendix 'C'	16,980,311.46	-	16,980,311.46
<b>Total Expenditure</b>		<b>1,952,335,161.35</b>	<b>3,444,531,244.00</b>	<b>(1,492,196,082.65)</b>
<b>Surplus (Deficit) from Operating Activities for the period</b>		<b>(76,423,950.70)</b>	<b>191,175,253.99</b>	<b>(267,599,204.69)</b>
Gain/Loss on Foreign exchange transaction.				
Gain/Loss on Exchange of PPE				
Total Non-Operating revenue/ Expenses				
<b>Net Surplus/Deficit for the period</b>		<b>(76,423,950.70)</b>		



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**NDOKWA WEST LOCAL GOVERNMENT, KWALE.**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

	NOTE	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
<b>Balance as at 1<sup>st</sup> January 2020</b>		<b>992,382,553.16</b>	<b>465,759,223.64</b>	<b>1,458,141,776.80</b>
<b>CHANGE IN ACCOUNTING POLICY</b>				
Revaluation Surplus	17	485,997,391.84		485,997,391.84
Accumulated depreciation written back on revaluation (Land & Buildings)	17	6,671,983.59		6,671,983.59
<b>PRIOR YEAR ADJUSTMENT</b>				
2019 Accounts: Receivables not recognized	22	1,485,051,908.59	41,486,793.00	41,486,793.00
<b>RESTATED AMOUNTS</b>			507,246,016.64	1,992,297,925.23
Net Surplus(Deficit) for the Period			(76,423,950.70)	(76,423,950.70)
<b>Balances as at 31/12/2020</b>		<b>1,485,051,908.59</b>	<b>430,822,065.94</b>	<b>1,915,873,974.53</b>

Telegram \_\_\_\_\_ Telephone \_\_\_\_\_

  
 DELTA STATE  
**OKPE LOCAL GOVERNMENT SECRETARIAT**  
 P.M.B. 4,  
 OREROKPE,  
 DELTA STATE OF NIGERIA.

Your Ref: No. DT/LGA/430/V/02  
 Our Ref: No. OLG/3915.

Date: 29<sup>th</sup> July 20 21

Auditor General,  
 Local Government Audit,  
 Asaba,  
 Delta State.

**FINANCIAL STATEMENTS 2020  
 RESPONSIBILITY FOR FINANCIAL STATEMENTS**

The Financial statements have been prepared by the Treasurer of Okpe 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.

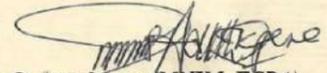
The Treasurer is responsible for establishing a system of internal Control designed to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for all public financial resource by Local Government Council. To the best of knowledge, the system of internal control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

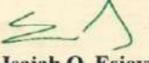
*Sign:*  
 Mrs. Ako H. Elohor (CNA)  
 Treasurer to Local Government

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 Okpe Local Government Council as at 31<sup>st</sup> December, 2020 and its operations for the year ended on that date.

*Sign:* \_\_\_\_\_  
 Mrs. Ako H. Elohor (CAN)  
 Treasurer to Local Government  
 Okpe Local Government Council

  
**C. O. Avrukpere (MNIM, FCPA)**  
 Head of Personnel Management  
 Okpe Local Government Council

  
**Hon. Isaiah O. Esiovwa (Jp)**  
 Chairman  
 Okpe Local Government Council



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OKPE LOCAL GOVERNMENT, OREROKPE

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2020 ACTUAL	2019 ACTUAL
<b>Inflows</b>		₦	₦
Government Share of FAAC (Federal Allocation)	2	1,124,565,086.19	1,602,527,822.35
Government Share of VAT	2	477,595,115.47	407,890,312.86
State Allocation	2	278,450,299.34	212,296,567.35
Non-Tax Revenue	1	5,532,000.00	12,500,302.93
Other Revenue		0.00	42,863,090.47
<b>Total Inflow from Operating Activities (A)</b>		<b>1,886,142,501.00</b>	<b>2,278,078,095.96</b>
<b>Outflows</b>			
Wages and Salaries	3	1,511,978,615.75	1,502,191,849.10
Social Benefits	4	356,409,757.69	349,224,267.58
Overhead Cost	5	173,317,011.65	301,141,512.74
Prepayment	7	(134,317,146.67)	15,503,549.00
<b>Total Outflow from Operating Activities (B)</b>		<b>1,907,388,238.42</b>	<b>2,168,061,178.42</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>(21,245,737.42)</b>	<b>110,016,917.54</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE		80,224,000.00	0.00
<b>Net Cash Flow from Investing Activities</b>		<b>(80,224,000.00)</b>	<b>0.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received		727,511,096.58	365,858,983.43
Deposits Refunded		725,216,954.40	369,618,386.07
Loan Repayment		0.00	
<b>Net Cash Flow from Financing Activities</b>		<b>2,294,142.18</b>	<b>(3,759,402.64)</b>
<b>Net Cash Flow from all Activities</b>		<b>(99,175,595.24)</b>	<b>106,257,514.90</b>
Opening Cash & Its Equivalent as at 1/1/2020		298,032,703.41	191,775,188.51
Prior Year Adjustment (Opening Cash & Its Equivalent)		(197,306,493.57)	0.00
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>	8	<b>1,550,614.60</b>	<b>298,032,703.41</b>

OKPE LOCAL GOVERNMENT, OREROKPE

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2020

ASSETS	Notes	2020 (₦)	2019 (₦)
<b>Current Assets</b>			
Cash and cash equivalents	8	1,550,614.60	298,032,703.41
Receivable ( Salary Advance)	6	882,392.41	882,392.41
Prepayments	7	419,938,502.58	554,255,649.25
<b>Total Current Assets A</b>		<b>422,371,509.59</b>	<b>853,170,745.07</b>
<b>Non-current assets</b>			
Investments	9	4,033,175.86	4,033,175.86
Property, Plant & Equipment	14	1,606,115,254.80	1,649,106,857.55
<b>Total Non-current assets B</b>		<b>1,610,148,430.66</b>	<b>1,653,140,033.41</b>
<b>Total Assets C = A + B</b>		<b>2,032,519,940.25</b>	<b>2,506,310,778.48</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	10	33,622,671.61	33,622,671.61
Unremitted Deductions	11	101,309,740.44	99,015,598.26
Payables by Nature: (Accrued Expenses)	12	42,563,324.48	42,563,324.48
Short Term Loans & Debts		0.00	
<b>Total Current Liabilities D</b>		<b>177,495,736.53</b>	<b>175,201,594.35</b>
<b>Non-Current Liabilities</b>			
<b>Total Non-Current Liabilities E</b>		<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities: F = D + E</b>		<b>177,495,736.53</b>	<b>175,201,594.35</b>
<b>Net Assets: G = C - F</b>		<b>1,855,024,203.72</b>	<b>2,331,109,184.13</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		1,095,571,928.92	1,189,406,661.47
Accumulated surpluses/(deficits)		759,452,274.80	1,141,702,522.66
<b>Total Net Assets/Equity:</b>		<b>1,855,024,203.72</b>	<b>2,331,109,184.13</b>



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**OKPE LOCAL GOVERNMENT, OREROKPE**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST  
DECEMBER 2020**

Previous Year Actual 2019	REVENUE	Notes	Actual 2020	Final Budget 2020	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,602,527,822.35	Government Share of FAAC (Federal Allocation)	2	1,124,565,086.19	1,592,861,210.28	468,296,124.09
407,890,312.86	Government Share of VAT	2	477,595,115.47	137,072,068.07	(340,523,047.40)
212,296,567.35	State Allocation	2	278,450,299.34	134,235,996.17	(144,214,303.17)
12,500,302.93	Non-Tax Revenue	1	5,532,000.00	29,777,900.00	24,245,900.00
42,863,090.47	Other Revenue				
<b>2,278,078,095.96</b>	<b>Total Receipt (a)</b>		<b>1,886,142,501.00</b>	<b>1,893,947,174.52</b>	<b>7,804,673.52</b>
	<b>EXPENDITURE</b>				
1,502,191,849.10	Salaries & Wages	3	1,511,978,615.75	1,461,592,103.41	(50,386,512.34)
349,224,267.58	Social Benefits	4	356,409,757.69	234,429,900.00	(121,979,857.69)
301,141,512.74	Overhead Cost	5	173,317,011.65		(173,317,011.65)
43,243,744.45	Depreciation	14	29,380,870.20		(29,380,870.20)
<b>2,195,801,373.87</b>	<b>Total Expenditure (b)</b>		<b>2,071,086,255.29</b>	<b>1,696,022,003.41</b>	<b>(375,064,251.88)</b>
<b>82,276,722.09</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>(184,943,754.29)</b>	<b>197,925,171.11</b>	<b>382,868,925.40</b>

**OKPE LOCAL GOVERNMENT, OREROKPE**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR  
ENDED 31ST DECEMBER, 2020**

DETAILS	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2020		1,189,406,661.47	1,141,702,522.66	<b>2,331,109,184.13</b>
Adjustment for Asset Revaluation/ Restatement		(93,834,732.55)		<b>(93,834,732.55)</b>
Prior Year Adjustment (Opening Cash & Its Equivalent)	13		(197,306,493.57)	<b>(197,306,493.57)</b>
		<b>1,095,571,928.92</b>	<b>944,396,029.09</b>	<b>2,039,967,958.01</b>
<b>Net Surplus/ (Deficit) for the Period</b>			(184,943,754.29)	<b>(184,943,754.29)</b>
<b>Balance As At 31 December 2020</b>		<b>1,095,571,928.92</b>	<b>759,452,274.80</b>	<b>1,855,024,203.72</b>





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**OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU -IGBO**

**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2020**

	NOTE	₦	₦
		ACTUAL 2020	ACTUAL 2019
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and its Equivalent	11	2,247,242.81	6,075,651.43
Prepayments	8	539,966,569.03	634,021,954.03
Special Deposit		0.00	0.00
<b>TOTAL CURRENT ASSETS</b>		<b>542,213,811.84</b>	<b>640,097,605.46</b>
<b>NON-CURRENT ASSETS</b>			
Investments-Financial	12	12,271,657.90	12,271,657.90
Property, Plant & Equipment	14	1,285,270,047.82	1,290,709,158.36
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,297,541,705.72</b>	1,302,980,816.26
<b>TOTAL ASSETS</b>		<b>1,839,755,517.56</b>	<b>1,943,078,421.72</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES		0.00	0.00
Deposits	10a	11,259,530.36	11,259,530.36
Unremitted Deductions	10b	180,232,117.92	180,232,117.92
Payables	13	11,665,000.00	11,665,000.00
<b>TOTAL CURRENT LIABILITIES</b>		<b>203,156,648.28</b>	<b>203,156,648.28</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Provisions		0.00	0.00
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>203,156,648.28</b>	203,156,648.28
<b>NET ASSETS</b>		<b>1,636,598,869.28</b>	<b>1,739,921,773.44</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated Net Surplus/(Deficit)		1,084,265,670.66	1,187,588,574.82
Reserves		552,333,198.62	552,333,198.62
<b>TOTAL ASSETS/EQUITY</b>		<b>1,636,598,869.28</b>	<b>1,739,921,773.44</b>

**OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU -IGBO**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2020**

2019 ACTUAL	DETAILS	NOTE	2020 ACTUAL	2020 FINAL BUDGET	2020 VARIANCE ON FINAL BUDGET
	<b>REVENUE</b>				
1,261,082,638.28	Government Share of FAAC(Statutory Revenue)	1a	1,087,712,743.14	1,633,967,738.37	(546,254,995.23)
394,430,852.50	Government Share of VAT	1b	462,460,080.77	144,181,187.71	318,278,893.06
62,147,817.29	Government Share of State IGR	2	41,308,365.76	473,793,266.89	(432,484,901.13)
	Aid and Grants		-		-
6,180,620.00	Non-Tax Revenue	3	21,237,781.55	45,367,000.00	(24,129,218.45)
474,014.07	Other Revenue	4	655,288.89	30,000,000.00	(29,344,711.11)
<b>1,725,315,942.14</b>	<b>TOTAL REVENUE</b>		<b>1,613,374,260.11</b>	<b>2,327,309,192.97</b>	<b>(713,934,932.86)</b>
	<b>EXPENDITURE</b>				
1,143,539,905.24	Salaries & Wages	5	1,132,645,287.03	1,770,580,175.59	(637,934,888.56)
232,036,167.48	Social Benefits	6	220,385,090.99	240,000,000.00	(19,614,909.01)
310,948,233.30	Overhead Cost	7	356,930,623.74	569,210,000	(212,279,376.26)
	Finance cost		0.00	0.00	0.00
47,647,789.04	Depreciation charge	14	53,739,110.54		53,739,110.54
<b>1,734,172,095.06</b>	<b>TOTAL EXPENDITURE</b>		<b>1,763,700,112.30</b>	<b>2,579,790,175.59</b>	<b>(816,090,063.29)</b>
<b>(8,856,152.92)</b>	<b>Surplus/(deficit) from operating activities for the period</b>		<b>(150,325,852.19)</b>	<b>(252,480,982.62)</b>	<b>102,155,130.43</b>
	Gain/loss on exchange of PPE				
	Gain/loss on foreign exchange transaction				
	<b>Total Non-operating revenue/(expenses)</b>				
<b>(8,856,152.92)</b>	<b>NET SUPPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(150,325,852.19)</b>		



**OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU -IGBO**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST  
DECEMBER 2020**

	NOTES	RESERVES	ACCUMULATED SURPLUSES/(DEFICI TS)	TOTAL
		N	N	N
<b>Balances as at 1st January 2020</b>		552,333,198.62	1,187,588,572.82	1,739,921,773.44
<b>CHANGE IN ACCOUNTING POLICY</b>				
Prior year adjustment: 2019 revenue receivable not recognized	15		47,002,948.03	47,002,948.03
<b>RESTATED AMOUNTS</b>		<b>552,333,198.62</b>	<b>1,234,591,522.85</b>	<b>1,786,924,721.47</b>
Net Surplus/(deficit) for the period		-	(150,325,852.19)	(150,325,852.19)
<b>Balances as at 31st December 2020</b>		<b>552,333,198.62</b>	<b>1,084,265,670.66</b>	<b>1,636,598,869.28</b>



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

**OSHIMILI SOUTH LOCAL GOVERNMENT COUNCIL, ASABA  
RESPONSIBILITY FOR FINANCIAL STATEMENT, 2020**

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 generally accepted Accounting Practice.

We accept responsibility for the integrity of these Financial Statements and it fairly reflect the Financial position of the Local Government as at 31<sup>st</sup> December, 2020.

**MR. NGOZI OZOR**  
TREASURER  
OSHIMILI SOUTH LOCAL GOVERNMENT

**HON. OBI KELVIN EZENYILI**  
CHAIRMAN  
OSHIMILI SOUTH LOCAL GOVERNMENT



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**OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2020	2019
		ACTUAL	ACTUAL
<u>Inflows</u>		₦	₦
Government Share of FAAC (Statutory Revenue)	2	1,235,439,067.86	1,401,369,788.15
Government Share of VAT	3	497,730,585.43	424,466,230.58
State Allocation	4	121,815,849.55	134,214,142.60
Non-Tax Revenue	1	67,504,261.96	73,976,840.00
<b>Total Inflow from Operating Activities (A)</b>		<b>1,922,489,764.80</b>	<b>2,034,027,001.33</b>
<u>Outflows</u>			
Salaries and Wages	5	1,462,314,401.88	1,460,173,209.66
Social Benefits	6	328,520,424.28	327,582,149.10
Overhead Cost	7	303,342,675.29	437,146,602.83
Finance Costs (Interest on Loan)		2,602,068.43	2,091,267.27
Prepayments	8	(88,182,471.14)	(29,345,095.36)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,008,597,098.74</b>	<b>2,197,648,133.50</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>(86,107,333.94)</b>	<b>(163,621,132.17)</b>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	11	87,199,976.49	-
<b>Net Cash Flow from Investing Activities</b>		<b>(87,199,976.49)</b>	<b>0.00</b>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Loan		0.00	0.00
Deposits Received	10	649,090,218.29	322,856,430.25
Deposits Refunded	10	548,881,406.81	325,658,639.26
Loan Repaid (Principal)		10,880,127.54	16,548,571.82
<b>Net Cash Flow from Financing Activities</b>		<b>89,328,683.94</b>	<b>(19,350,780.83)</b>
<b>Net Cash Flow from all Activities</b>		<b>(83,978,626.49)</b>	<b>(182,971,913.00)</b>
Opening Cash & Its Equivalent as at 1/1/2020		187,117,762.42	370,089,675.42
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>	9	<b>103,139,135.93</b>	<b>187,117,762.42</b>

**OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA**

**STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2020**

	Notes	2020	2019
		(₦)	(₦)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	9	103,139,135.93	187,117,762.42
Prepayments	8	239,752,902.64	278,633,193.78
<b>Total Current Assets A</b>		<b>342,892,038.57</b>	<b>465,750,956.20</b>
<b>Non-current assets</b>			
Investments	7	6,494,144.38	6,494,144.38
Property, Plant & Equipment	11	9,233,360,244.83	9,061,601,585.64
<b>Total Non-current assets B</b>		<b>9,239,854,389.21</b>	<b>9,068,095,730.02</b>
<b>Total Assets C = A + B</b>		<b>9,582,746,427.77</b>	<b>9,533,846,686.22</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Unremitted Deductions (Deposits)	10	188,749,983.92	88,541,172.44
Payables by Nature: (Accrued Expenses)	13	127,811,265.00	78,903,946.39
Short Term Loans & Debts		0.00	10,880,127.54
<b>Total Liabilities:</b>		<b>316,561,248.92</b>	<b>178,325,246.37</b>
<b>Net Assets:</b>		<b>9,266,185,178.85</b>	<b>9,355,521,439.85</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		9,337,455,449.72	9,159,628,228.18
Accumulated surpluses/(deficits)		(71,270,270.87)	195,893,211.67
<b>Total Net Assets/Equity:</b>		<b>9,266,185,178.85</b>	<b>9,355,521,439.85</b>



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**OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Previous Year Actual 2019	REVENUE	Notes	Actual 2020	Final Budget 2020	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,401,369,788.15	Government Share of FAAC (Statutory Revenue)	2	1,194,809,960.73	798,345,687.00	(396,464,273.73)
424,466,230.58	Government Share of VAT	3	497,730,585.43	669,768,543.90	172,037,958.47
134,214,142.60	State Allocation	4	122,558,449.55	498,567,264.89	376,008,815.34
73,976,840.00	Non-Tax Revenue	1	67,504,261.96	212,409,000.00	144,904,738.04
<b>2,034,027,001.33</b>	<b>Total Revenue (a)</b>		<b>1,882,603,257.67</b>	<b>2,179,090,495.79</b>	296,487,238.12
	<b>EXPENDITURE</b>				
1,460,173,209.66	Salaries & Wages	5	1,582,164,401.88	1,429,145,719.07	(153,018,682.81)
327,582,149.10	Social Benefits	6	328,520,424.28	119,500,000.00	(209,020,424.28)
430,949,342.83	Overhead Cost	7	232,399,993.90	530,039,000.00	297,639,006.10
2,091,267.27	Finance Cost		2,602,068.43		(2,602,068.43)
50,273,998.34	Bad Debt		0.00		0.00
41,762,059.03	Depreciation Charges	11	43,966,358.84		(43,966,358.84)
<b>2,312,832,026.23</b>	<b>Total Expenditure (b)</b>		<b>2,189,653,247.34</b>	<b>2,078,684,719.07</b>	(110,968,528.27)
<b>(278,805,024.90)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>(307,049,989.67)</b>	<b>100,405,776.72</b>	407,455,766.39

**OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA**

**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020**

Particulars	Reserves	Accumulated Surpluses/ (Deficits)	Total
	₦	₦	₦
Balance As At 1st January, 2020	9,159,628,228.18	195,893,211.67	<b>9,355,521,439.85</b>
Revaluation Surplus( Land, Building, Plant & Property)	128,525,041.54		<b>128,525,041.54</b>
Prior Year Adjustment in respect of Advances Brought forward	49,302,180.00		<b>49,302,180.00</b>
Adjustment for Receivable		39,886,507.13	<b>39,886,507.13</b>
<b>Net Surplus/ (Deficit) for the Period</b>		(307,049,989.67)	<b>(307,049,989.67)</b>
<b>Balance As At 31 December 2020</b>	<b>9,337,455,449.72</b>	<b>(71,270,270.87)</b>	<b>9,266,185,178.85</b>



**REPORT OF THE AUDITOR-GENERAL  
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**PATANI LOCAL GOVERNMENT, PATANI**

**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

CLASSIFICATION	NOTES	2020 ACTUAL (₦)	ACTUAL 2019 (₦)
Cashflow from Operating Activities			
<b>INFLOWS:</b>			
Federal Allocation( FAAC)	2	975,633,630.70	1,485,213,660.36
Value Added Tax(VAT)	2	413,485,441.53	0.00
State Allocation	2	170,958,452.83	26,975,775.25
Non-Tax Revenue	1	<u>663,000.00</u>	<u>1,785,000.00</u>
Total Inflow from Operating Activities		<b>1,560,740,525.06</b>	<b>1,513,974,435.61</b>
<b>OUTFLOWS:</b>			
Wages/Salaries	3	1,232,952,597.76	1,049,085,708.11
Social Benefits	5	205,163,427.59	200,270,570.52
Overhead Cost	4	228,814,937.91	207,506,302.27
Advances	9	<u>57,961,000.00</u>	<u>21,155,800.00</u>
Total Outflow;		<b>1,608,969,963.26</b>	<b>1,478,018,380.90</b>
<b>Cashflow from Operating Activities</b>	<b>(A)</b>	<b>48,229,438.20</b>	<b>35,956,054.71</b>
<b>Cashflow from Investment Activities</b>			
Proceeds from Sale of Assets			
Purchase of PPE (Capital)	6		30,782,675.00
Net Cashflow from Investment Activities			(30,782,675.00)
<b>Cashflow from Financing Activities</b>			
Deposit Received	10	233,694,472.94	202,843,537.67
Deposit Refunded	10	224,623,251.63	201,038,751.05
Net Cashflow from Financing Activities		9,071,221.31	1,804,786.62
Cashflow from all Financing Activities		39,158,216.89	6,978,166.33
Opening Cash/Cash Equivalent as at 1/1/2020		56,472,365.63	49,494,199.30
Cash & its Cash Equivalent as at 31/12/2020	7	17,314,148.74	56,472,365.63

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**PATANI LOCAL GOVERNMENT, PATANI**  
P.M.B. 1, PATANI, DELTA STATE OF NIGERIA

No. A \_\_\_\_\_ 24th August, 2021  
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 Standard (I.P.S.A.S) Accrual.

CERTIFICATION

We therefore certify that the above Financial Statement represents a true and fare view of the Accounts of Patani Local Government Council as at 31st December, 2020.

HON. AGUANAH ISAAC  
Executive Chairman

PHILIP ULAKATU  
Treasurer



**PATANI LOCAL GOVERNMENT, PATANI**

**STATEMENT OF STATEMENT OF FINANCIAL POSITION FOR THE PERIOD  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

DESCRIPTION	NOTES	2020 ACTUAL ₦	2019 ACTUAL ₦
<b>ASSETS:</b>			
<u>Current Assets</u>			
Cash & it's Equivalent	7	17,314,148.74	56,472,365.63
Prepayments (Advances)	9	410,041.77	358,067,120.30
Prepayments		300,602,288.53	
Inventories		<u>2,150,000.00</u>	<u>2,150,000.00</u>
<b>Total Current Assets</b>			<b>416,689,485.93</b>
<u>Non-Current Assets</u>			
Investment		10,980,146.28	10,980,146.28
Property, Plant and Equipment		1,593,327,732.18	1,614,293,400.18
Total Non-Current Assets		<b>1,604,307,878.46</b>	<b>1,625,273,546.46</b>
Total Assets		<b>1,924,784,357.50</b>	<b>2,041,963,032.39</b>
<b>LIABILITIES</b>			
Deposits (Unremitted Deduction)	10	44,441,434.79	141,346,960.94
Unremitted Deduction		105,976,747.46	
Accrued Expenses	11	241,935,720.08	241,935,720.08
Short Term Loan			<u>0.00</u>
Total Current Liabilities		<b>392,353,902.33</b>	<b>383,282,681.02</b>
Total Liabilities		<b>392,353,902.33</b>	<b>383,282,681.02</b>
Net Assets		<b>1,532,430,455.17</b>	<b>1,658,680,351.37</b>
<b>FINANCED BY:</b>			
Reserve	14	<u>967,437,886.01</u>	<u>967,437,886.01</u>
Accumulated Surplus	15	<b><u>564,992,569.16</u></b>	<b><u>691,242,465.36</u></b>

**PATANI LOCAL GOVERNMENT, PATANI**

**STATEMENT OF STATEMENT OF FINANCIAL PERFORMANCE FOR THE  
PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2020**

ACTUAL 2019 ₦	DETAILS	NOTES	ACTUAL 2020 ₦	FINAL BUDGET 2020 ₦	VARIANCE ON FINAL BUDGET 2020 ₦
	<b>REVENUE</b>				
1,485,213,600.36	Federal Allocation (FAAC)	2	975,633,630.70	2,231,157,077.83	1,255,523,447.13
	Value Added Tax(VAT)	2	413,485,441.53	351,200,651.14	62,284,790.39
26,975,775.25	State Allocation	2	170,958,452.83	247,906,341.98	76,947,889.15
1,785,000.00	Non-Tax Revenue	1	663,000.00	29,171,511.91	28,508,511.91
	Other Revenue	3	31,130,664.44		31,130,664.44
<b>1,513,974,435.61</b>	<b>Total</b>		<b>1,560,740,525.06</b>	<b>2,859,435,582.86</b>	<b>1,298,695,057.80</b>
	<b>EXPENDITURE</b>				
975,448,881.11	Wages/Salaries	4	1,232,952,597.76	1,912,893,220.66	679,940,622.90
200,270,570.52	Social Benefits	5	205,163,427.59	186,000,000.00	19,163,427.59
207,717,087.37	Overhead Cost	6	228,814,937.91	320,731,777.58	91,916,839.67
40,602,839.11	Depreciation Cost	14	20,965,668.00		(20,965,668.00)
<b>1,424,039,378.11</b>	<b>Total Expenditure</b>		<b>1,687,896,631.26</b>	<b>2,419,624,998.24</b>	<b>731,728,366.98</b>
<b>89,935,057.50</b>	<b>Surplus from Operational Activities for the period</b>		<b>(127,156,106.20)</b>	<b>439,810,584.62</b>	<b>2,070,552,520.37</b>
	Transfer of sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Lose on sale of Assets Transfer				
<b>89,935,057.50</b>	<b>Surplus /Deficit for the Period</b>		<b>(127,156,106.20)</b>	<b>439,810,584.62</b>	<b>2,070,552,520.37</b>



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PATANI LOCAL GOVERNMENT, PATANI

STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

Details	Reserve ₦	Accumulated surplus/Deficit ₦	Total ₦
Bal. as at 1/1/2020	967,437,886.01	691,242,465.36	1,658,680,351.37
Prior year Adjustment (casting error in prepayment in previous Report	0.00	906,210.00	906,210.00
Surplus/Deficit for the Period		(127,156,106.20)	(127,156,106.20)
<b>Balance as at 31<sup>st</sup> December 2020</b>	<b>967,437,886.01</b>	<b>564,992,569.16</b>	<b>1,532,430,455.17</b>

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**SAPELE LOCAL GOVERNMENT**

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

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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: *AS2W* Date: 28/4/21  
Sir Ekevwo Solomon A.  
Treasurer to the local government

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, 2020.

Signed: *AS2W* Date: 28/4/21  
Sir Ekevwo Solomon A.  
Treasurer to the Local Government  
Sapele Local Government  
Sapele.

Signed: *Robinson Tuetue* Date: 28/4/21  
Mr. Robinson Tuetue  
Head of Personnel Management  
Sapele Local Government  
Sapele.

Signed: *Eugene Inoaghan* Date: 28/4/21  
Hon. (Chief Eugene Inoaghan)  
Executive Chairman



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**SAPELE LOCAL GOVERNMENT, SAPELE**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

PARTICULARS	NOTES	2020 (₦)	2019 (₦)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<u>Inflows</u>			
Statutory Allocation	5.0.1a	1,242,149,806.51	1,351,068,954.44
Value Added Tax	5.0.1a	520,654,818.97	443,337,913.74
State Allocation	5.0.1a	99,160,117.14	204,357,584.28
Independent Revenue	5.0.1b	46,719,701.67	83,600,603.76
Total Inflow from operating activities		1,908,684,444.29	2,082,365,056.22
<u>Outflows</u>			
Personnel Emolument	5.0.1c	1,220,642,955.05	1,058,301,046.93
Overhead	5.0.1d	164,415,694.67	226,906,609.38
Consolidated Revenue Fund Charges	5.0.1e	236,115,414.17	219,393,288.20
Social Benefit	5.0.1f	334,829,446.46	132,761,395.82
Net cash outflow from Prepayments	5.0.2a	(107,616,809.00)	29,368,695.00
Staff claim paid for the year		1,195,000.00	
Total Outflow from operating activities		1,849,581,701.35	1,666,731,035.33
Net cash Inflow/(Outflow) from operating activities	A	59,102,742.94	415,634,020.89
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Capital Expenditure	5.0.1h	5,682,665.00	0.00
Net cash Inflow/(Outflow) from investing activities	B	(5,682,665.00)	0.00
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Trust funds (Deductions) received	5.0.2b	294,021,911.35	276,579,118.75
Trust funds (Deductions) remitted	5.0.2b	272,777,485.22	276,674,645.81
Net cash Inflow/(Outflow) from financing activities	C	21,244,426.13	(95,527.06)
Net cash flow from all activities	A+B+C	74,664,504.07	415,538,493.83
Cash and it's Equivalent (1/1/2020)		456,615,543.04	41,077,049.21
Cash and it's Equivalent (31/12/2020)	5.0.2c	531,280,047.11	456,615,543.04

**SAPELE LOCAL GOVERNMENT, SAPELE.**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2020**

PARTICULARS	NOTES	2020 (₦)	2019 (₦)
<b>ASSETS</b>			
<u>Current Assets</u>			
Cash and Cash Equivalent	5.0.2c	531,280,047.11	456,615,543.04
Prepayments	5.0.2a	198,228,981.51	305,845,790.51
Inventories	5.0.3a	543,000.00	543,000.00
Total Current Assets		730,052,028.62	763,004,333.55
<u>Non-Current Assets</u>			
Investments	5.0.3b	12,442,737.41	12,442,737.41
Property, Plant and Equipment	5.0.1g	4,169,439,639.70	1,101,716,617.20
Total Assets	A	4,911,934,405.73	1,877,163,688.16
<b>LIABILITIES</b>			
<u>Current Liabilities</u>			
Unremitted Deductions (Trust Fund)	5.0.2c	127,758,233.57	106,513,807.44
Loan		900,000.00	900,000.00
Accrued Expenses	5.0.3c	5,789,800.00	5,567,000.00
Total Current Liabilities		134,448,033.57	112,980,807.44
<u>Non-Current Liabilities</u>			
Total Liabilities	B	134,448,033.57	112,980,807.44
NET ASSETS	A-B	4,777,486,372.16	1,764,182,880.72
<b>NET ASSETS/EQUITY</b>			
<u>Reserves</u>			
General Reserve	5.0.3d		831,233,336.00
Revaluation Reserve		4,135,661,677.54	0.00
Accumulated Surplus (Deficit)	5.0.3e	641,824,694.62	932,949,544.72
NET ASSETS/EQUITY	5.0.2c	4,777,486,372.16	1,764,182,880.72



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**SAPELE LOCAL GOVERNMENT, SAPELE**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER**

**2020**

2019 ACTUAL (₦)	PARTICULARS	NOTES	2020 ACTUAL (₦)	2020 BUDGET (₦)	VARIANCE (₦)
	REVENUE				
1,351,068,954.44	Statutory Allocation	5.0.1a	1,242,149,806.51	1,762,528,080.15	(520,378,273.64)
443,337,913.74	Value Added Tax	5.0.1a	520,654,818.97	430,896,515.32	89,758,303.65
204,357,584.28	State Allocation	5.0.1a	99,160,117.14	464,795,156.89	(365,635,039.75)
1,998,764,452.46	Sub-total		1,861,964,742.62	2,658,219,752.36	(796,255,009.74)
83,600,603.76	Independent Revenue	5.0.1b	46,719,701.67	227,696,300.00	(180,976,598.33)
2,082,365,056.22	Total Revenue		1,908,684,444.29	2,885,916,052.36	(977,231,608.07)
	EXPENDITURE				
1,058,301,046.93	Salaries and Wages	5.0.1c	1,220,642,955.05	993,592,338.09	227,050,616.96
226,906,609.38	Overhead	5.0.1d	164,415,694.67	1,375,962,124.45	(1,211,546,429.78)
219,393,288.20	Consolidated Rev. Charges	5.0.1e	236,115,414.17	172,768,996.73	63,346,417.44
132,761,395.82	Social Benefit	5.0.1f	334,829,446.46	0.00	334,829,446.46
94,620,912.80	Depreciation	5.0.1g	77,442,671.70	0.00	83,441,179.56
	Accrual		1,417,800.00	0.00	1,417,800.00
1,731,983,253.13	TOTAL EXPENDITURE		2,034,863,982.05	2,542,323,459.27	(501,460,969.36)
350,381,803.09	NET SURPLUS/(DEFICIT)		(126,179,537.76)	343,592,593.09	(475,770,638.71)

**SAPELE LOCAL GOVERNMENT, SAPELE**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

DETAILS	GENERAL RESERVE (₦)	ACCUMULATED SURPLUS/DEFICIT (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January, 2020	994,898,648.30	768,004,232.38	1,762,902,880.68
Changes in Accounting Policies	0.00	0.00	0.00
Correction of prior period error	1,280,000.04	0.00	1,280,000.04
Restated Balance	996,178,648.34	768,004,232.38	1,764,182,880.72
Reserve on Revaluation of PPE	3,139,483,029.20	0.00	3,139,483,029.20
Net Surplus/Deficit for the period		(126,179,537.76)	(126,179,537.76)
Balance as at 31 <sup>st</sup> December, 2020	4,135,661,677.54	641,824,694.62	4,777,486,372.16



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**UDU LOCAL GOVERNMENT, OTOR -UDU**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020**

CLASSIFICATION	NOTES	2020	2019
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>₦</b>	<b>₦</b>
<b>INFLOWS</b>			
Government Share of FAAC (Statutory Revenue)	2	1,353,623,514.03	1,655,680,968.52
Government Share of VAT	2	491,309,536.91	419,180,296.27
State Allocation	2	259,185,755.07	187,464,671.58
Non-Tax Revenue	1	18,189,420.00	17,809,760.00
Other Revenue	3	0.00	49,818,055.41
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES</b>		<b>2,122,308,226.01</b>	<b>2,329,953,751.78</b>
<b>OUTFLOWS</b>			
Salaries & Wages	4	1,705,167,703.68	1,715,207,388.96
Social Benefits	5	332,552,983.54	375,637,653.64
Overhead Cost	6	157,486,179.57	217,351,114.87
Prepayments	7	(71,435,094.42)	18,104,469.00
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES</b>		<b>2,123,771,772.37</b>	<b>2,326,300,626.47</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>(1,463,546.36)</b>	<b>3,653,125.31</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of PPE		0.00	0.00
Proceeds from sale of investment property		0.00	0.00
Purchase/Construction of PPE		0.00	0.00
Proceeds		0.00	0.00
<b>NET CASHFLOW FROM INVESTING ACTIVITIES</b>		<b>0.00</b>	<b>0.00</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Capital Grant Received		0.00	0.00
Deposit Received		303,037,205.18	267,899,717.02
<b>LESS</b>			
Repayment of Borrowings		0.00	0.00
Finance Charge		0.00	0.00
Deposit Remitted		303,009,892.62	267,899,717.67
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>27,312.56</b>	<b>(0.65)</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES</b>		<b>(1,436,233.80)</b>	<b>3,653,124.66</b>
Cash & Its Equivalent as at 1/1/2019		141,079,470.70	137,426,346.04
<b>Cash &amp; Its Equivalent as at 31/12/2020</b>		<b>139,643,236.90</b>	<b>141,079,470.70</b>



**UDU LOCAL GOVERNMENT COUNCIL**

P.M.B. 1, OTOR-UDU  
DELTA STATE OF NIGERIA

**FINANCIAL STATEMENTS 2020  
RESPONSIBILITY FOR FINANCIAL STATEMENTS**

This financial statements have been prepared by the treasurer of Udu Local Government Council in accordance with the International Public Sector Accounting Standards (IPAS ACCRUAL) as issued by FAAC SUB COMMITTEE ON THE ROAD MAP FOR THE ADOPTION OF IPAS.

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 been operated 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 Standard Statements (GPFS), the information they contain and their compliances with IPSA ACCRUAL.

In our opinion, these GPFS fairly reflected the financial position of the Udu Local Government as at 31<sup>st</sup> December, 2020 and its operations for the year ended on that date.

MRS. OKPOBRISI E. ROSELYN (CNA)  
Treasurer

E.M. OMODIO  
Head of Personnel Management

HON. CHIEF JITE BROWN  
THE EXECUTIVE CHAIRMAN  
Udu Local Government, Otor-Udu.



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**UDU LOCAL GOVERNMENT, OTOR-UDU.  
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020**

<b>ASSETS</b>	<b>NOTE</b>	<b>₦</b>	<b>₦</b>
		<b>2020</b>	<b>2019</b>
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalent	8	139,643,236.90	141,079,470.70
Receivable			
Prepayments	7	<b>64,542,318.40</b>	135,977,412.82
Inventories			
		<b>204,185,555.30</b>	<b>277,056,883.52</b>
<b>NON-CURRENT ASSETS</b>			
Long Term Loans			
Investments(financial)	9	3,553,836.97	3,553,836.97
Property, Plant & Equipment	15	714,600,661.25	691,132,489.31
Intangible Assets			
<b>TOTAL NON-CURRENT ASSETS</b>		<b>716,899,772.40</b>	<b>694,686,326.28</b>
<b>TOTAL ASSETS</b>		<b>921,085,327.70</b>	<b>971,743,209.80</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits			
Short Term Loans			
Unremitted Deductions	10	201,397,995.04	201,370,682.48
ACCRUED EXPENSES(Payables)	11	129,620,078.98	129,620,078.98
Current Portion of Borrowing			
<b>TOTAL CURRENT LIABILITIES</b>		<b>331,018,074.02</b>	<b>330,990,761.46</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>361,018,074.02</b>	<b>360,990,761.46</b>
<b>NET ASSETS</b>		<b>560,067,253.68</b>	<b>610,752,448.34</b>
<b>NET ASSETS/ EQUITY</b>			
Reserves	13	382,562,551.46	348,865,323.07
Accumulated Surplus/(deficits)	14	177,504,702.22	261,887,125.27
Minority Interest			
<b>TOTAL ASSETS/EQUITY</b>		<b>560,067,253.68</b>	<b>610,752,448.34</b>

**UDU LOCAL GOVERNMENT, OTOR-UDU**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR  
ENDED 31ST DECEMBER, 2020**

<b>REVENUE</b>	<b>NOTE</b>	<b>2020 ACTUAL</b>	<b>2020 FINAL BUDGET</b>	<b>VARIANCE ON FINAL BUDGET</b>
Government Share of FAAC ( Statutory Revenue )	2	1,311,356,183.78	1,754,980,775.95	(443,624,592.17)
Government Share of VAT	2	491,309,536.91	348,015,710.22	143,293,826.69
State Allocation	2	259,185,755.07	635,241,012.12	(333,787,926.80)
Non-Tax Revenue	1	18,189,420.00	40,440,000.00	(22,250,580.00)
Investment Income				
Interest Earned				
Aids & Grants				
Other Revenue	3	0.00		0.00
Transfer from Other Government Entities				
<b>TOTAL REVENUE</b>		<b>2,080,040,895.76</b>	<b>2,778,667,498.29</b>	<b>(656,369,272.28)</b>
<b>EXPENDITURE</b>				
Salaries & wages	4	1,705,167,703.68	1,835,874,420.65	130,706,716.97
Social Benefits	5	332,552,983.54	408,000,000.00	75,447,016.46
Overhead	6	157,486,179.57	193,439,171.58	35,952,992.01
Grants & Contributions				
Subsidies				
Depreciation Charges:	15	11,483,782.27	0.00	(11,483,782.27)
Land & building (Office)				
land & building (Residential)				
Plant & Machinery				
Office Equipment				
Motor Vehicles				
Furniture & Fittings				
Impairment Charges				
Amortization Charges				
Transfer to Other Government Entities				
<b>TOTAL EXPENDITURE</b>		<b>2,206,690,649.06</b>	<b>2,437,313,592.23</b>	<b>231,877,668.99</b>
Surplus/(Deficit ) from Operating Activities for the Period		<b>(126,649,753.30)</b>	<b>341,363,906.06</b>	<b>(424,491,603.29)</b>
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>NET SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(126,649,753.30)</b>		



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**UDU LOCAL GOVERNMENT, OTOR-UDU**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2020		348,865,323.07	261,887,125.27	<b>610,752,448.34</b>
Asset Revaluation Surplus (Building & Motor Vehicle )		33,697,228.39		<b>33,697,228.39</b>
Prior Year Adjustment (Dec 2019 Allocation)			42,267,330.25	<b>42,267,330.25</b>
		<b>382,562,551.46</b>	<b>304,154,455.52</b>	<b>686,717,006.98</b>
<b>Net Surplus/ (Deficit) for the Period</b>			(126,649,753.30)	<b>(126,649,753.30)</b>
<b>Balance As At 31 December 2020</b>		<b>382,562,551.46</b>	<b>177,504,702.22</b>	<b>560,067,253.68</b>



**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-2020**

This Financial Statement has been prepared by the Treasurer, UGHELLI 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 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.: Adior O.T. Senior 31/3/2021  
ADIBOR O.T. SENIOR  
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 UGHELLI NORTH LOCAL GOVERNMENT COUNCIL, UGHELLI as at 31<sup>st</sup> December 2020 and its operation for the year ended on that date.

Sgd.: Adior O.T. Senior  
ADIBOR O.T. SENIOR FCA, ACTI  
Treasurer to the Local Government.

Date: 31/03/2021

Sgd.: Hon. Chief Godwin Adode  
HON.(CHIEF) GODWIN ADODE  
Executive Chairman.

Date: 31/03/21



**UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

PARTICULARS	NOTES	2020 ACTUAL (N)	2019 ACTUAL
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>	5.01		
Government Share of FAAC	1a	1,720,703,785.77	1,954,533,367.06
Government Share of VAT	9	674,072,821.80	569,634,652.63
State Allocation	9	523,365,114.67	473,550,850.01
Internally Generated Revenue (IGR)	9	54,411,980.68	88,422,800.88
Other Receipts	9	43,375,755.12	
<b>Total Inflow from Operating Activities</b>		<b>3,015,929,458.04</b>	<b>3,086,141,670.58</b>
<b>OUTFLOWS</b>			
Wages and Salaries	6	2,361,575,672.22	2,355,806,580.73
Social Benefit	d	492,706,253.48	522,232,153.37
Overhead Cost	c	327,122,074.59	324,098,872.17
Advances	e	(11,730,423.76)	(23,737,568.46)
<b>Total Outflows</b>		<b>3,169,673,576.53</b>	<b>3,178,400,037.81</b>
<b>Net Cash Flow from Operating Activities</b>		<b>(153,744,118.49)</b>	<b>(92,258,367.23)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			-
Purchase of PPE (Capital)	f	(47,906,651.64)	21,500,000.00
<b>Net Cash Flow from Investment Activities</b>		<b>(47,906,651.64)</b>	<b>(21,500,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	9	920,544,495.89	657,238,925.43
Deposits Refunded	10	(925,497,839.58)	(570,870,864.06)
<b>Net Cash Flow Financing Activities</b>		<b>(4,953,343.69)</b>	<b>86,368,061.37</b>
<b>Net Cash Flow from All Activities</b>		<b>(206,604,113.82)</b>	<b>(5,890,305.86)</b>
Opening Cash & Cash Equivalents as at 1/1/2019		430,680,516.86	458,070,872.96
<b>Cash &amp; Cash Equivalents as at 31/12/2020</b>		<b>224,076,403.04</b>	<b>430,680,516.86</b>

**UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI**

**STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31ST DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL (N)	2019 ACTUAL (N)
Cash and its Equivalent		224,076,403.04	404,273,915.5
Prepayments	5.0.3a	373,785,758.15	385,516,181.91
Inventories	5.0.3c	98,560.00	98,560.00
<b>TOTAL CURRENT ASSET</b>		<b>597,960,721.19</b>	<b>789,888,657.37</b>
<b>NON CURRENT ASSET</b>			
Long term loans			
Investment	5.0.3b	1,638,531.35	1,638,531.35
Property, Plant & Equipment	5.0.3d	2,776,856,289.24	2,729,212,867.20
<b>Total Non-Current Assets</b>		<b>2,778,494,820.59</b>	<b>2,730,851,398.55</b>
<b>TOTAL ASSETS</b>		<b>3,376,455,541.78</b>	<b>3,520,740,055.92</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits (Unremitted Deductions)	5.0.3e	432,360,976.03	437,314,319.72
Accrued Expenses	5.0.3f	4,272,367.57	4,272,367.57
Loan	5.0.3g	11,900,000.00	11,900,000.00
<b>TOTAL LIABILITIES</b>		<b>448,533,343.60</b>	<b>453,486,687.29</b>
<b>NET ASSETS</b>		<b>2,927,922,198.18</b>	<b>3,067,253,368.63</b>
Reserves		2,851,481,501.91	2,851,481,501.91
Revaluation Reserve	5.0.3h	45,827,516.00	-
Accumulated Surpluses		30,613,180.27	242,178,468.12
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,927,922,198.18</b>	<b>3,093,659,970.03</b>



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**UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2020

2019 ACTUAL	REVENUE	NOTE	ACTUAL 2020 (N)	FINAL BUDGET 2020 (N)	VARIANCE ON FINAL BUDGET 2020
1,954,533,367.06	Govt. Share of FAAC	5.0.1	1,720,703,785.77	1,589,589,816.10	131,113,969.67
569,634,652.63	Govt. Share of VAT	9	674,072,821.80	601,291,640.46	72,781,181.34
88,422,800.88	Non - Tax Revenue	9	54,411,980.68	68,948,700.00	(421,018,720.49)
473,550,850.01	State Government Allocation	9	523,365,114.67	475,430,701.17	523,365,114.67
0.00	Other Receipts	9	43,375,755.12	0.00	43,375,755.12
3,086,141,670.88	Total Revenue		3,015,929,458.04		
	EXPENDITURE				
2,304,214,994.07	Salaries & Wages	6	2,335,109,444.14	1,012,681,784.40	1,322,427,659.74
522,232,153.37	Social Benefits	d	492,706,253.48		492,706,253.48
324,098,872.17	Overhead Cost	c	373,212,820.19	558,882,902.41	(185,670,082.22)
3,190,969,442.61	Total Expenditure		3,201,028,517.81		
(104,827,772.03)	Surplus(Deficit)from Operating Activities For the Period		(185,099,059.77)		
	Total Non-Operating Expenses		0.00		
	Surplus from Ordinary Activities		0.00		
(104,827,772.03)	Net Surplus /Deficit for the period		(185,099,059.77)	4,306,825,544.54	1,979,081,131.31

**UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI  
STATEMENT OF CHANGE IN NET ASSETS/EQUITY AS AT 31ST DECEMBER, 2020**

PARTICULARS	NOTES	RESERVES	REVALUATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
BALANCE AS AT 1ST JAN 2020		2,851,481,501.91		242,178,468.12	3,093,659,970.03
PRIOR YEAR ADJUSTMENTS:					
Salaries of past political office holders				(26,466,228.08)	(26,466,228.08)
restated balance		2,851,481,501.91		215,712,240.04	3,067,193,741.95
Surplus/(Deficit) on revaluation	5.0.4a		45,827,516.00		45,827,516.00
NET SURPLUS/DEFICIT FOR THE PERIOD				(185,099,059.77)	(185,099,059.77)
TOTAL		2,851,481,501.91	45,827,516.00	30,613,180.27	2,927,922,198.18



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**UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2020**

CASHFLOWS FROM OPERATING ACTIVITIES	NOTES	2020 ACTUAL	2019 ACTUAL
		₦	₦
<b>INFLOW</b>			
Government Share of FAAC(Federal Allocation)	2	1,358,533,711.85	1,549,392,247.57
Government Share of VAT	2	563,538,617.45	478,640,706.08
State Allocation	2b	704,125,021.97	568,434,109.36
Non-Tax Revenue	1	36,332,199.24	43,744,099.60
<b>Total Inflow from operating Activities (A)</b>		<b>2,662,529,550.51</b>	<b>2,640,211,162.61</b>
<b>OUTFLOWS</b>			
Wages and Salaries	3	2,089,062,198.37	2,006,447,972.29
Social Benefits	4	407,956,344.21	406,362,759.83
Overhead Cost	5	243,821,712.58	182,990,387.85
Prepayment(Advance)	9	(102,008,198.26)	26,786,900.00
<b>Total outflow from operating Activities(B)</b>		<b>2,638,832,056.90</b>	<b>2,622,588,019.98</b>
Net Cash inflow/(outflow)from operating Activities(C)(A-B)		<b>23,697,493.61</b>	<b>17,623,142.64</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase / Construction of PPE	6	(28,000,000.00)	(31,500,000.00)
Net Cash flow from investing Activities		(28,000,000.00)	(31,500,000.00)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits/Deductions Received	10	966,916,166.31	492,989,129.16
Deposit Refunded/Deductions Remitted	10	(968,626,316.87)	(500,762,446.49)
<b>Net Cash flow from financing Activities</b>		<b>(1,710,150.56)</b>	<b>(7,773,317.33)</b>
<b>Net Cash flow from all Activities</b>		<b>(6,012,656.95)</b>	<b>(21,650,174.67)</b>
Opening Cash & Its Equivalent		21,657,185.08	43,307,359.77
<b>Cash &amp; Its Equivalent</b>	7	<b><u>15,644,528.13</u></b>	<b><u>21,657,185.08</u></b>

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

Our Ref: USLGS.197/14/6  
Your Ref: \_\_\_\_\_ Date: 26/7/2021

**2020 ANNUAL FINANCIAL STATEMENTS  
CERTIFICATION**

We certify that the above statements and the details that follow fairly represent a true and accurate financial position of Ughelli South Local Government Council, Otu-Jeremi., Delta State of Nigeria.

We equally certify that the Accounts have been prepared in accordance with the provisions of relevant Financial Regulations and in compliance with Generally Accepted Accounting Principles and Practices (GAAPP).

Mr. Okoh .i. Clement (CNA),  
Treasurer to the Local Government.  
Date.....

Hon. (Dr) Richard Kofi,  
Chairman.  
Date.....

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**UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI  
STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2020**

	NOTES	ACTUAL 2020	ACTUAL 2019
		₦	₦
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Its Equivalent	7	15,644,528.13	21,657,185.08
Prepayments/Advance	9	152,180,276.89	254,188,475.15
Inventories	12	54,300.00	54,300.00
<b>TOTAL CURRENT ASSETS</b>		<b>167,879,105.02</b>	<b>275,899,960.23</b>
<b>NON –CURRENT ASSETS</b>			
Investments-Financial	8	19,291,986.38	19,291,986.38
Property, Plant & Equipment	13	2,100,785,027.60	2,271,538,136.25
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,120,077,013.98</b>	<b>2,290,830,122.63</b>
<b>TOTAL ASSETS</b>		<b>2,287,956,119.00</b>	<b>2,566,730,082.85</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Unremitted Deductions	10	260,822,341.41	262,532,491.97
Payables(Accrual)	11	135,268,536.32	135,268,536.32
<b>TOTAL CURRENT LIABILITIES</b>		<b>396,090,877.73</b>	<b>397,801,028.29</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Provisions			
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>396,090,877.73</b>	<b>397,801,028.29</b>
<b>NET ASSETS</b>		<b>1,891,865,241.27</b>	<b>2,168,929,054.57</b>
<b>FINANCE BY:</b>			
Reserves		2,070,826,062.85	2,070,826,062.85
Accumulated Surplus		(178,960,821.58)	98,102,991.72
<b>NET EQUITY</b>		<b>1,891,865,241.27</b>	<b>2,136,323,899.93</b>

**UGHELLI SOUTH LOCAL GOVERNMENT OTU –JEREMI  
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2020**

	NOTE	2020 ACTUAL ₦	2020 BUDGET ₦	2020 VARIANCE ON FINAL BUDGET ₦
<b>REVENUE</b>				
Government Share of FAAC	2	1,358,533,711.85	2,605,890,162.48	1,247,356,450.63
Government Share of VAT	2	563,538,617.45	182,117,853.32	(381,420,764.13)
Government Share of State IGR	2b	652,235,227.58	652,960,714.43	725,486.85
Non-Tax Revenue	1	36,332,199.24	67,257,156.33	30,096,144.54
<b>TOTAL REVENUE</b>		<b>2,610,639,756.12</b>	<b>3,508,225,886.56</b>	<b>897,586,130.34</b>
<b>EXPENDITURE</b>				
Salaries & Wages	3	2,071,026,198.41	3,048,019,217.42	1,289,278,579.98
Social Benefits	4	407,956,344.21	544,935,748.94	136,979,404.73
Overhead Cost	5	243,821,712.58	544,227,069.04	300,405,356.46
Depreciation Charge	13	198,753,108.65		
<b>TOTAL EXPENDITURE</b>		<b>2,921,557,363.85</b>	<b>4,600,197,783.16</b>	<b>1,831,357,528.00</b>
Surplus/(deficit) from operating activities for the period		(310,917,607.73)		
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>(310,917,607.73)</b>		



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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, 2020

DETAILS	RESERVES	ACCUMULATED SURPLUS/ (DEFICITS)	TOTAL
Balances as at 1 <sup>st</sup> January, 2020	2,070,826,062.85	98,102,991.72	2,168,929,054.57
Prior year adjustments:			
Understatement in accumulated surplus b/d (Dec. 2019 allocation received in January 2020)		51,889,991.72	51,889,991.72
Salaries of past political office holders		(18,035,999.96)	(18,035,999.96)
Restated balance (1/1/2020)	2,070,826,062.85	131,956,786.15	2,202,782,849.00
Net surplus / (Deficit) for the period		(310,917,607.73)	(31,917,607.73)
<b>Balance as at 31<sup>st</sup> December, 2020</b>	<b>2,070,826,062.85</b>	<b>(178,960,821.58)</b>	<b>1,891,865,241.27</b>

DELTA STATE  
**UKWUANI LOCAL GOVERNMENT**  
OBIARUKU

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

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

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

RESPONSIBILITY FOR FINANCIAL STATEMENTS

This financial statement has been prepared by the Treasurer, Ukwani Local Government Council, Obikaruku in accordance with the provision of the finance (control and management) Act, 1958 as amended. The financial statement comply with generally accepted accounting principle and practices.

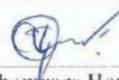
The treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council, to best of my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

Sign:   
Mrs. Ighomrere Hope Ophe  
Treasurer to the Local Government.

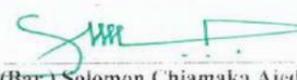
Date: 21/6/2021

We accept the 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 statement fairly reflect the financial position of Ukwuani Local Government Council, Obiaruku as at 31<sup>st</sup> December, 2020.

Sign:   
Mrs. Ighomrere Hope Ophe  
Treasurer to the Local Government.

Date: 21/6/2021

Sign:   
Hon. (Bar.) Solomon Chiamaka Ajede  
Executive Chairman

Date: 28-07-2021

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



REPORT OF THE AUDITOR-GENERAL  
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**UKWUANI LOCAL GOVERNMENT, OBIARUKU**

**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

CLASSIFICATION	NOTES	2020 ACTUAL	2019 ACTUAL
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Local Government share of FAAC/Federal Allocation	2	1,062,539,948.95	1,488,264,152.14
Local Government share of Value Added Tax (VAT)	2	467,679,625.00	399,727,685.37
10% State Allocation	2	55,630,630.42	56,660,181.24
Non -Tax Revenue (IGR)	1	12,085,000.00	10,995,900.00
<b>Total Inflow</b>		<b>1,597,935,204.37</b>	<b>1,955,648,556.20</b>
<b>OUTFLOWS</b>			
Salaries and Wages	3	1,217,038,165.52	1,273,263,380.29
Social Benefits	4	273,974,025.66	355,612,292.89
Overhead Cost	5	138,683,710.86	316,038,930.58
Prepayments	9	7,929,000.00	(48,929,476.66)
<b>Total Outflows</b>		<b>1,637,624,902.04</b>	<b>1,875,985,127.10</b>
<b>Net Cashflow from Operating Activities</b>		<b>(39,689,697.67)</b>	<b>79,663,429.10</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets	1	0.00	4,503,000.00
Purchase of PPE (Capital)	6	0.00	48,298,413.40
<b>Net Cashflow from Investing Activities</b>			<b>(44,425,413.40)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deductions received	10	249,738,077.92	511,498,179.00
Deductions Remitted	10	249,739,077.92	511,498,179.00
<b>Net Cash Flow From Financing Activities</b>		<b>0.00</b>	<b>-</b>
<b>Net Cashflow from all Activities</b>		<b>(39,689,697.67)</b>	<b>35,238,015.70</b>
<b>Opening Cash/Cash Equivalent as at 1/1/2020</b>		<b>38,493,279.85</b>	<b>3,255,264.15</b>
<b>Cash &amp; Cash Equivalent as as 31/12/2020</b>		<b>(1,196,417.82)</b>	<b>38,493,279.85</b>

**UKWUANI LOCAL GOVERNMENT, OBIARUKU**

**STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31ST DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL (₦)	2019 ACTUAL (₦)
<b>CURRENTS ASSETS:</b>			
Cash and its Equivalents	7	(1,196,417.82)	38,493,279.85
Prepayments	9	248,273,171.47	240,344,171.47
Inventories	13	3,151,100.00	954,750.00
<b>TOTAL CURRENT ASSET</b>		<b>250,227,853.65</b>	<b>279,792,201.32</b>
<b>NON CURRENT ASSETS</b>			
Investments	8	3,938,655.84	3,938,655.84
Property, Plant & Equipment	14	12,621,683,622.30	12,644,590,441.89
<b>Total Non-Current Assets</b>		<b>12,625,622,278.14</b>	<b>12,648,528,697.73</b>
<b>TOTAL ASSETS</b>		<b>12,875,850,131.79</b>	<b>12,928,320,899.05</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Unremitted Deductions (Deposits)	10	119,340,963.34	119,340,963.34
Accrued Expenses	11	11,281,496.44	39,541,227.42
<b>Total Liabilities</b>		<b>130,622,459.78</b>	<b>163,042,431.00</b>
<b>Net Asset</b>		<b>12,745,227,672.01</b>	<b>12,765,278,468.05</b>
<b>Financed By:</b>			
Reserves	15	12,390,224,057.62	12,355,607,716.60
Accumulated surpluses	16	355,003,614.39	409,670,751.45
<b>Total Net Asset/Equity</b>		<b>12,745,227,672.01</b>	<b>12,765,278,468.05</b>



**REPORT OF THE AUDITOR-GENERAL  
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**UKWUANI LOCAL GOVERNMENT, OBIARUKU**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD 31ST  
DECEMBER, 2020**

REVENUE	NOTES	2020 ACTUAL	2020 FINAL BUDGET	VARIANCE ON FINAL BUDGET
<b>REVENUE</b>				
Local Govt. Share of Federal Allocation	2	1,062,539,948.95	2,769,019,294.19	1,706,479,345.34
Local Govt. Share of Value Added Tax (VAT)	2	467,679,625.00	177,234,178.09	(290,445,446.91)
10% State IGR	2	55,630,630.42	450,769,555.90	395,138,925.48
Non-Tax Revenue	1	12,085,000.00	22,100,000.00	10,015,000.00
<b>Total Revenue</b>		<b>1,597,935,204.37</b>	<b>3,419,123,028.18</b>	<b>1,821,187,823.81</b>
<b>EXPENDITURE</b>				
Salaries & Wages	3	1,217,038,165.52	2,331,782,474.94	1,114,744,309.42
Social Benefit	4	273,974,025.66	0.00	(317,203,823.20)
Overhead	5	138,683,710.86	385,800,000.00	290,346,106.68
Depreciation	13	22,906,439.39		
<b>Total Expenditure</b>		<b>1,652,602,341.43</b>	<b>2,717,582,474.94</b>	
Surplus (Deficit) from Operating Activities for the period		(54,667,137.06)	701,540,553.24	
Net Surplus/Deficit for the period		<b>0.00</b>		
Net Surplus/Deficit for the period		(54,667,137.06)		

**UKWUANI LOCAL GOVERNMENT, OBIARUKU**

**STATEMENT OF CHANGE IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST  
DECEMBER, 2020**

DETAILS	RESERVE	ACCUMULATED SURPLUS/DEFICITS	TOTAL
Balance As At 1/1/2020	12,355,607,716.60	409,670,751.45	12,765,278,468.05
Add: Under-cast of previous year	0.00	34,616,341.02	34,616,341.02
Net Surplus/Deficits for the period	0.00	(54,667,137.06)	(54,667,614.39)
<b>Balance As At 31/12/2020</b>	<b>12,355,607,716.60</b>	<b>389,619,955.41</b>	<b>12,745,227,672.01</b>

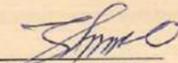
  
**UVWIE LOCAL GOVERNMENT COUNCIL**  
P.M.B. 191,  
EFFURUN,  
DELTA STATE

Page 1/61

STATEMENT NO. 1  
RESPONSIBILITY FOR FINANCIAL STATEMENTS.

This Financial Statement has been prepared by the Treasurer, Uvwie 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.

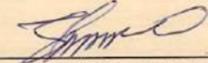
The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best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

Sign.:   
MAKARAVA SUNDAY  
Treasurer to the Local Government.

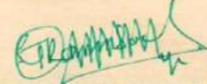
Date: 31/5/2021

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 Uvwie Local Government Council, Effurun as at 31<sup>st</sup> December 2020 and its operation for the year ended on that date.

Sign.:   
MAKARAVA SUNDAY  
Treasurer to the Local Government.

Date: 31/5/2021

Sign.:   
HON. RAMSON TEGA ONOYAKE  
Executive Chairman.

Date: 31/5/2021

2020 GENERAL PURPOSE FINANCIAL STATEMENTS, UVWIE LOCAL GOVERNMENT COUNCIL, EFFURUN



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**UVWIE LOCAL GOVERNMENT COUNCIL, EFFURUN  
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER,  
2020**

CLASSIFICATION	NOTES	2020 ACTUAL ₦ '000	2019 ACTUAL ₦ '000
<b>CASH FLOW FROM OPERATING ACTIVITIES-INFLOW</b>			
Local Govt. share of FAAC	2	1,264,169,114.35	1,797,794,041.96
Local Govt. share of VAT	2	540,800,575.77	459,922,299.78
State Allocation	2	369,195,860.38	171,724,980.65
Non-Tax Revenue (IGR)	1	23,896,492.00	35,282,874.28
Investment Income			
Interest earned			
Aids & Grants			
Debt forgiveness			
Other revenue			
Transfer from other Government			
Total inflow from operating Act(A)		2,198,062,042.50	2,464,724,196.67
<b>OUT FLOW</b>			
Wages & salaries	3	1,536,927,864.65	1,671,110,589.80
Social benefit	4	337,549,260.51	358,325,849.07
Overhead cost	5	160,314,922.72	362,826,767.64
Advances (Receivables)		(43,366,537.00)	(26,052,720.00)
Transfer to other Government			
Total outflow from operating act (B)		1,991,425,510.88	2,366,210,484.51
Net cash flow from operating Act (A-B)		206,636,531.62	98,513,712.16
<b>CASHFLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sales of assets			
Purchase of PPE (Capital)	6	-	(22,570,000.00)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit received	10	311,455,218.66	262,537,616.93
Deposit refunded	10	311,455,218.66	262,537,616.93
Net cash flow from financing activities (C)		0.00	0.00
Net cash flow from all activities (A.B+C)		206,636,531.62	75,943,712.16
Cash & its equivalent 1/1/20		54,798,076.70	(21,145,635.46)
Closing cash & cash equivalent 31/12/20		<b>261,434,608.32</b>	<b>54,798,076.70</b>

**UVWIE LOCAL GOVERNMENT COUNCIL, EFFURUN  
STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31<sup>ST</sup>  
DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL ₦	2019 ACTUAL ₦
<b>CURRENT ASSETS</b>			
Cash and its equivalent	7	261,434,608.32	54,798,076.70
Advances Prepayment	9	153,110,403.41	196,476,940.41
Inventories	11	250,000.00	250,000.00
<b>TOTAL CURRENT ASSETS (A)</b>		414,795,011.73	251,525,017.11
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	8	3,570,048.77	3,570,048.77
Property plants & equipment	12	1,648,091,948.12	648,182,446.49
Investment property			
Intangible assets			
<b>TOTAL NON CURRENT ASSETS (B)</b>		1,651,661,996.89	651,752,495.26
<b>TOTAL ASSETS (C)</b>		2,066,457,008.62	903,277,512.37
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits (unremitted deductions)	10	45,616,728.09	45,616,728.09
Accrued expenses			
Short term loans			
<b>TOTAL CURRENT LIABILITIES (D)</b>		45,616,728.09	45,616,728.09
<b>NON-CURRENT LIABILITIES (E)</b>			
Public funds			
Long term borrowing			
Long term provisions			
<b>TOTAL NON-CURRENT LIABILITIES (E)</b>			
<b>TOTAL LIABILITIES F -D+E</b>		45,616,728.09	45,616,728.09
<b>NET ASSETS G=C-F</b>		<b>2,020,840,280.53</b>	<b>857,660,784.28</b>
Reserves	13	1,321,674,339.09	297,656,190.38
Accumulated surplus/deficits	14	699,165,941.44	560,004,593.90
Minority interest			
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,020,840,280.53</b>	<b>857,660,784.28</b>



REPORT OF THE AUDITOR-GENERAL  
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UVWIE LOCAL GOVERNMENT COUNCIL, EFFURUN  
STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER, 2020

CLASSIFICATION	NOTES	ACTUAL 2020	FINAL BUDGET 2020	VARIANCE ON FINAL BUDGET
		₦	₦	₦
<b>REVENUE</b>				
Share of FAAC	2	1,264,169,114.35	5,854,510,411.04	4,490,341,296.69
Share of VAT	2	540,800,575.77	517,518,838.16	(23,281,737.61)
State Allocation	2	369,195,860.38	156,286,462.77	(212,909,397.61)
Tax revenue				
Non-tax revenue	1	23,896,492.00	148,888,732.94	124,992,240.94
Investment income				
Interest earned				
Other capital receipt / excess crude				
Total revenue		2,198,062,042.50	6,677,204,444.91	4,479,142,402.41
Expenditure				
Salaries & wages	3	1,536,927,864.65	2,762,471,203.81	1,225,543,339.16
Social benefits	4	337,549,260.51	35,364,910.47	(302,184,350.04)
Overhead cost	5	160,314,922.72	546,059,302.52	385,744,379.80
Depreciation charges	12	24,108,647.08	-	(24,108,647.08)
Financial cost				
Impairment cost				
Bad debts				
Transfer				
Total expenditure		2,058,900,694.96	3,343,895,416.80	1,284,994,721.84
Surplus/deficit from operating activities for the period		139,161,347.54	3,333,309,028.11	3,194,147,680.57
Gain/loss on foreign				
Exchange transfer				
Total non-operating expenses				
Net surplus/deficit for the period		<b>139,161,347.54</b>	<b>3,333,309,028.11</b>	<b>3,335,602,837.99</b>

UVWIE LOCAL GOVERNMENT COUNCIL, EFFURUN  
STATEMENT OF CHANGES IN NET/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020

DETAILS	NOTE	RESERVE ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
Balance as at 31 <sup>st</sup> January, 2020		297,656,190.38	560,004,593.90	857,660,784.28
Adjustment; Add Depreciation charge year 2019		22,270,000.00	00.0	22,270,000.00
Total		<b>319,926,190.38</b>		<b>879,930,784.28</b>
Less; Error Over cast year, 2019		1,382,713.24	00.0	1,382,713.24
Total		<b>318,543,477.14</b>		<b>878,548,071.04</b>
Add; Surplus on revaluation of Land 2019		392,602,259.00	00.0	392,602,259.00
Add; Surplus on revaluation of building 2019		610,528,602.95	00.0	610,528,602.95
Net surplus/deficit for the period		00.00	139,161,347.54	139,161,347.54
Balance as at 31 <sup>st</sup> December, 2020		<b>1,321,674,339.09</b>	<b>699,165,941.44</b>	<b>2,020,840,280.53</b>



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**WARRI NORTH LOCAL GOVERNMENT, KOKO**

**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

DESCRIPTION	NOTES	2020 ACTUAL ₦	2019 ACTUAL ₦
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Government Share of FAAC	2	1,209,033,450.08	1,479,077,829.53
Government Share of VAT	2	485,074,680.31	414,047,638.79
Tax Revenue (IGR)	1	11,916,000.00	12,467,000.00
Non –Tax Revenue			
Investment Income			
Interest Earned			
Aids and Grant			
Debt Forgiveness			
Other Revenue(State)		60,349,747.68	
Transfer from other Government			
<b>Total Inflow From Operating Activities</b>		<b>1,766,373,878.07</b>	<b>1,905,592,468.32</b>
<b>OUTFLOWS</b>			
Salary & Wages	3	1,140,023,136.61	1,228,689,489.53
Social Benefits	4	192,794,190.33	202,025,982.42
Overhead Cost	5	404,602,887.76	595,808,935.29
Grants & Contribution			
Subsidies			
Advances		(55,518,280.00)	(81,106,750.00)
Transfer to other Government Entities			
Financial Cost			
<b>Total Outflow from Operating Activities</b>		<b>1,681,901,934.70</b>	<b>1,945,417,657.24</b>
<b>Net Cashflow/(Outflow)From Operating Activities</b>		<b>84,471,943.37</b>	<b>(39,825,188.92)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE(Capital)	6	73,775,000.00	133,110,297.00
<b>CASHFLOW FROM FINANCING</b>			
Deposits Received		390,860,819.44	418,996,684.66
Deposits Refunded		(390,860,819.44)	(373,512,251.95)
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>		<b>0.00</b>	<b>45,484,432.71</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES</b>		<b>10,696,943.37</b>	<b>(121,981,527.61)</b>
<b>Opening Cash&amp;Cash Equivalents as at 1/1/2020</b>		<b>6,582,521.43</b>	<b>128,564,049.04</b>
<b>Cash &amp; its cash Equivalents as at 31/12/2020</b>		<b>17,279,464.80</b>	<b>6,582,521.43</b>



**WARRI NORTH LOCAL GOVERNMENT**  
P.M.B. 1, KOKO DELTA STATE  
TEL: 0706 747 0334, 0705 384 0114  
WWW.WARRINORTHLGA.ORG

Our Ref: WN 194/T<sup>S</sup>/126 March, 2021

The Auditor General (Local Government),  
Office of the Auditor General,  
Asaba.

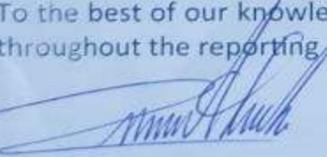
**RESPONSIBILITY FOR FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

We write to inform you that 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 subcommittee 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, finance, (Control and Management) Act 1958 as Amended. The Financial Statements comply with Generally Accepted Accounting Principles (GAAP), statement of financial Cash Flow, statement of financial position, statement of changes in Net Assets and Equity.

The Treasurer is responsible for establishing and maintaining a system of the internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded for the use of all public financial resources by the Local Government.

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

  
MONDAY AGBEYI (FCNA, FCTI, FCIA, FNIM)  
Treasurer to the Local Government,  
Warri North Local Government,  
FRC: 2021/002/00000023422

  
HON. SMART OLORUNYOMI ASEKUTU  
Executive Chairman,  
Warri North Local Government,



**REPORT OF THE AUDITOR-GENERAL  
ON THE GPFS OF 25 LOCAL GOVERNMENTS  
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**WARRI NORTH LOCAL GOVERNMENT, KOKO**

**STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 31<sup>ST</sup>  
DECEMBER, 2020**

ASSETS	NOTES	2020 ACTUAL (₦)	2019 ACTUAL (₦)
Cash and its Equivalents	7	17,279,464.80	6,582,521.43
Receivables(Advances/Loans)	9	91,402,849.53	146,951,129.53
Prepayments			
Inventories	11	2,000,000.00	2,100,000.00
<b>TOTAL CURRENT ASSET</b>		<b>110,682,314.33</b>	<b>155,633,650.96</b>
<b>NON CURRENT ASSETS</b>			
Long Term Loans			
Investment	8	3,699,798.93	3,699,798.93
Property, Plant & Equipment	12	872,109,228.23	808,970,005.03
Investment Properties			
Intangible Assets		0.00	0.00
<b>TOTAL NON –CURRENT ASSETS</b>		<b>875,809,027.16</b>	<b>812,669,803.96</b>
<b>TOTAL ASSETS</b>		<b>986,491,341.49</b>	<b>968,303,454.92</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposits(unremitted deductions)	9	53,172,663.61	53,172,663.61
Accrued Expenses		6,380,723.45	16,521,720.41
Short Term Loan	10	0.00	0.00
<b>TOTAL CURRENT LIABILITIES</b>		<b>59,553,387.06</b>	<b>69,694,384.02</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>59,553,387.06</b>	<b>69,694,384.02</b>
<b>NET ASSETS</b>		<b>926,937,954.43</b>	<b>898,609,070.90</b>
FINANCED BY:			
RESERVES	13	780,749,520.51	744,362,000.00
ACCUMULATED SURPLUS	14	146,188,433.92	154,247,070.94
<b>NET EQUITY</b>		<b>926,937,954.43</b>	<b>898,609,070.90</b>



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**WARRI NORTH LOCAL GOVERNMENT, KOKO**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020**

REVENUE	NOTES	2020 ACTUAL	FINAL BUDGET ₦	VARIANCE ON BUDGET ₦
Government Share of FAAC	2	1,209,033,450.08	1,838,702,777.64	629,669,327.56
Government share of VAT		485,074,680.31	400,731,653.67	(84,343,026.64)
Tax Revenue	1	11,916,000.00	32,200,000.00	20,286,000.00
Non-Tax Revenue		-	-	-
Investment Income		-	-	-
Grant & Aids		-	-	-
Subsidies Received		-	-	-
Sale of Assets		-	-	-
Excess Crude		-	-	-
State (IGR)		60,349,747.68	573,536,535.55	513,184,787.87
Others				
<b>TOTAL REVENUE</b>		<b>1,766,373,878.07</b>	<b>2,845,170,966.86</b>	<b>1,078,797,088.79</b>
<b>EXPENDITURE</b>				
Salaries & Wages	3	1,081,914,425.29	1,180,739,751.31	98,825,326.02
Social Benefit	4	192,794,190.33	100,080,000.00	(92,714,190.33)
Overhead Cost	5	404,502,887.76	1,558,144,446.16	1,153,641,558.40
Financial Cost				
Depreciation Cost	12	21,446,011.71		(108,394,995.98)
Bad Debts				
Capital Expenditure	6	73,775,000.00	55,000,000.00	(45,283,333.64)
<b>TOTAL EXPENDITURE</b>		<b>1,774,432,515.09</b>	<b>2,893,964,197.47</b>	<b>1,006,074,364.47</b>
<b>Surplus(Deficit)from Operating Activities for the period</b>		<b>(8,058,637.02)</b>	<b>(48,793,230.61)</b>	<b>(46,214,390.68)</b>
Transfer on sale of Assets		-	-	-
Gain/Loss on sale of Assets		-	-	-
Gain/Loss on foreign Exchange Transfer		-	-	-
Total Non-Operating Expenses		-	-	-
Surplus From Ordinary Activities		-	-	-
<b>Net Surplus/Deficit for the Period</b>		<b>(8,058,637.02)</b>	<b>(48,793,230.61)</b>	<b>(46,214,390.68)</b>

**WARRI NORTH LOCAL GOVERNMENT, KOKO**

**STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

DETAIL	RESERVES	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
Balances as at 1 <sup>st</sup> January, 2020	796,477,619.24	154,247,070.94	950,724,690.18
Net surplus/(Deficit) for the period	(15,728,098.73)	(8,058,637.02)	(23,786,735.75)
Balance as at 31 <sup>st</sup> December, 2020	780,749,520.51	146,188,433.92	926,937,954.43



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**WARRI SOUTH  
LOCAL GOVERNMENT COUNCIL**

**RESPONSIBILITY FOR FINANCIAL STATEMENT  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**

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

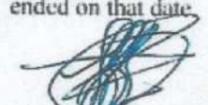
The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory and properly record the use of all public financial resources by the local government council.

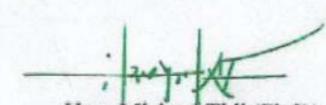
To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Signed:  24/06/2021  
Ugborugbo Moses  
Treasurer to Local Government

We accepted responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Acts 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, 2020 and its operations for the year ended on that date.

 24/06/2021  
Ugborugbo Moses  
Treasurer  
Date

  
Hon. Michael Tidi (Ph.D)  
Executive Chairman  
Date

OFFICE: WARRI SAPELE ROAD, OPP. WARRI CLUB, P.M.B. 1010 WARRI, DELTA STATE.

**WARRI SOUTH LOCAL GOVERNMENT, WARRI  
STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

CLASSIFICATION	NOTES	2020 ACTUAL	2019 ACTUAL
<b>CASH FLOW FROM OPERATIONS</b>			
<b>INFLOWS</b>			
Local Government Share of FAAC	2	1,513,212,348.00	2,002,261,257.67
Local Government Share of VAT	2	655,956,659.49	554,721,068.96
Tax Revenue/ State Allocation		142,495,637.33	45,003,877.47
Other Revenue			55,567,533.47
Internally Generated Revenue		90,307,132.26	173,172,888.14
<b>Total Inflow from Operating Activities</b>		<b>2,401,971,777.08</b>	<b>2,830,726,625.71</b>
<b>OUTFLOWS</b>			
Wages and Salaries	3	1,558,480,793.00	1,852,930,286.04
Social Benefit	4	373,737,003.71	453,097,604.88
Overhead Cost	5	404,505,084.75	492,091,117.55
Advances Receivables	9	23,979,560.20	(31,911,331.00)
Transfer to other Cost			
Total out flow		<b>2,360,702,441.66</b>	<b>2,766,207,677.47</b>
<b>Net Cash flow from operating Activities</b>	6A	<b>41,269,339.42</b>	<b>64,518,948.24</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceed from sales of Assets		2,170,000.00	
Purchase of PPE	6B	((9,966,120.00)	(95,358,637.00)
<b>Net cash flow from Investing Activities</b>		<b>(7,796,120.00)</b>	<b>(95,358,637.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	10	590,092,290.86	513,048,221.89
Deposits Refunded	10	591,004,486.98	470,499,250.96
<b>Net Cash Flow from Financing Activities</b>		<b>(912,196.12)</b>	<b>42,548,970.93</b>
<b>Cash Flow from All Activities</b>		<b>32,561,021.30</b>	<b>11,709,282.17</b>
<b>Opening Cash and it's equivalent as at 01/01/19</b>		<b>(20,303,475.79)</b>	<b>(32,012,757.96)</b>
<b>Closing Cash and it's equivalent as at 01/01/19</b>		<b>12,257,549.51</b>	<b>(20,303,475.79)</b>



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**WARRI SOUTH LOCAL GOVERNMENT, WARRI**

STATEMENT OF FINANCIAL POSITION FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020

ASSETS	NOTES	ACTUAL 2020	ACTUAL 2019
<b>CURRENT ASSETS</b>			
Cash & Its Equivalent	7	12,257,549.51	(20,303,475.79)
Prepayments	9	241,932,864.05	217,953,303.85
Inventories			
<b>Total Current Assets</b>		<b>254,190,413.56</b>	<b>197,649,828.06</b>
<b>NON-CURRENT ASSETS</b>			
Long term loans			
Investments	8	10,331,520.95	10,331,520.95
Property, Plants & Equipment	12	3,145,163,547.84	1,094,122,512.90
Investment Property			
<b>Total Non-Current Assets</b>		<b>3,155,495,068.79</b>	<b>1,104,454,033.85</b>
<b>Total Assets</b>		<b>3,409,685,482.35</b>	<b>1,302,103,861.91</b>
<b>LIABILITIES</b>			
Current Liabilities			
Unremitted Deductions (deposits)	10	<b>235,349,453.79</b>	<b>236,261,649.91</b>
Accrued Expenses			0.00
Other payables (contractors/staff claims)			
Short term loan			
Public Funds			
<b>Total Current Liabilities</b>		<b>235,349,453.79</b>	<b>236,261,649.91</b>
<b>NON-CURRENT LIABILITIES</b>			
Long term loan			
Public funds			
<b>Total Liabilities</b>		<b>235,349,453.79</b>	<b>236,261,649.91</b>
<b>NET ASSETS</b>		<b>3,174,336,028.56</b>	<b>1,065,842,212.00</b>
Reserves	15	2,701,865,279.68	609,562,170.18
Accumulated Surplus /Deficit	16	472,470,748.88	456,280,041.82
<b>Total Net Assets/Equity</b>		<b>3,174,336,028.56</b>	<b>1,065,842,212.00</b>

**WARRI SOUTH LOCAL GOVERNMENT, WARRI**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2020

CLASSIFICATION	NOTES	2020 ACTUAL	2020 FINAL BUDGET	VERIANCE ON FINAL BUDGET
<b>REVENUE</b>				
Share of FAAC Statutory Allocation		1,513,212,348.00	2,170,000,000.00	(656,787,652.00)
State Allocation		142,495,637.33	595,225,558.27	(452,729,920.94)
Share of VAT		655,956,659.49	329,530,761.73	326,425,897.76
Non-Tax Revenue		90,307,132.26	260,021,757.80	(169,714,625.54)
Investment Income				
Interest Earned				
Aids and Grants				
Other Capital Receipts/ Excess Crude				
<b>Total Inflow from Operating Activities</b>		<b>2,401,971,777.08</b>	<b>3,354,778,077.80</b>	<b>(952,806,305.72)</b>
<b>EXPENDITURE</b>				
Salaries & Wages		1,558,480,793.00	1,956,876,656.35	398,395,863.35
Social Benefits		373,737,003.71	289,111,217.50	(84,625,788.21)
Overhead Cost		404,505,084.75	878,165,473.92	473,660,389.17
Depreciation Charge		49,058,190.56		(49,058,190.56)
Financial Cost				
Impairment Cost				
Bad Debts				
Transfers				
<b>Total Expenditure</b>		<b>2,385,781,072.02</b>	<b>3,124,153,347.76</b>	<b>738,372,273.75</b>
<b>Surplus/deficit from operating Activities for the period</b>		<b>16,190,709.06</b>	<b>230,624,730.04</b>	<b>(214,434,034.97)</b>
Transfer of Sales of Assets			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>Net Surplus/Deficit for the period</b>		<b>16,190,709.06</b>	<b>230,823,180.04</b>	<b>(214,235,581.97)</b>



**WARRI SOUTH LOCAL GOVERNMENT, WARRI**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED  
31ST DECEMBER, 2020**

DETAILS	RESERVES	ACCUMULATED SURPLUS	TOTAL
Balance Brought Forward	609,562,170.18	456,280,041.82	1,065,842,212.00
Net Surplus/(Deficit) for the year	2,092,303,105.50	16,190,709.06	2,108,493,814.56
<b>Balance Carried Forward</b>	<b>2,701,865,279.68</b>	<b>472,470,748.88</b>	<b>3,174,336,028.56</b>



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WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE-IJOH  
STATEMENT OF CASH FLOW FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020

DESCRIPTION	NOTES	2020 ACTUAL	
		AMOUNT (₦)	AMOUNT (₦)
<b>Cash flow from opening Activities</b>	A		
<b>INFLOWS:</b>			
Govt. Share of FAAC	2	1,206,168,114.86	1,418,009,458.95
Govt. Share of VAT	2	463,864,235.08	396,586,780.14
Tax Revenue(10% IGR)	2	81,288,670.38	17,593,997.79
Non-Tax Revenue (IGR)		47,544,187.40	5,421,537.58
Investment Income	1	0.00	0.00
Interest Earned		0.00	0.00
Aids and Grants		0.00	0.00
Transfer from Other Government		0.00	0.00
<b>Total Inflow from Operating Activities</b>			
<b>OUTFLOW:</b>			
Wages and Salaries	3	<b>1,798,865,207.72</b>	<b>1,837,611,774.46</b>
Social Benefit	4	1,281,742,766.90	1,315,675,469.73
Overhead Cost	5	238,429,796.68	245,796,317.41
Advances	9	368,687,179.02	344,415,850.81
Transfer of Other Government		(140,405,173.00)	15,247,300.00
<b>Total Outflow</b>		<b>1,748,454,569.60</b>	<b>1,921,134,937.95</b>
<b>Net Cashflow from Operating Activities</b>		<b>50,410,638.12</b>	<b>(83,523,163.49)</b>
<b>Cash Cashflow from Investing Act.</b>			
Purchase /Construction of PPE (Capital Expenditure)	10	(73,464,923.00)	(7,000,000.00)
Net cash flow from Invt. Activity			
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received		496,758,010.93	342,172,043.52
Deposit Refunded		446,603,244.43	(321,596,379.33)
Proceeds from Borrowings Loan			
<b>Net Cashflow from Financing Activities</b>		<b>50,154,766.50</b>	<b>20,575,664.19</b>
Net Cashflow from All Activities		27,100,481.62	(69,947,499.30)
Opening Cash & its Equivalent as at 1/1/20		175,451,712.68	245,399,211.98
<b>Cash &amp; Cash Equivalent 31, as at 1/12/20 31/12/2</b>		<b>202,552,194.30</b>	<b>175,451,712.68</b>

WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE-IJOH  
STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED  
31<sup>ST</sup> DECEMBER, 2020

ASSETS	NOTES	2020 ACTUAL AMOUNT ₦	2019 ACTUAL AMOUNT ₦
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	7	202,552,194.30	175,451,712.68
Receivables (Advances)	8	187,380,520.52	327,785,693.52
Prepayment		0.00	0.00
Inventories		0.00	0.00
<b>Total Current Assets</b>		<b>389,932,714.82</b>	<b>276,198,287.06</b>
<b>NON CURRENT ASSETS</b>			
Long Term Loans		0.00	0.00
Investment	7	3,784,282.49	3,784,282.49
Property, Plant & Equipment's (PPE)		954,195,990.91	903,412,411.00
<b>Total Non-Current Assets</b>		<b>957,980,273.40</b>	<b>907,196,693.49</b>
<b>Total Assets</b>		<b>1,347,912,988.22</b>	<b>1,410,434,099.69</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits (Unremitted Deduction)	9	277,196,535.58	227,041,769.08
Accrued Expenses		0.00	0.00
Short Term Loan		0.00	0.00
<b>Non-Current Liabilities</b>			
Public Funds		0.00	0.00
Long Term Borrowings		0.00	0.00
<b>Total Liabilities</b>		<b>277,196,535.58</b>	<b>227,041,769.08</b>
<b>Net Assets</b>		<b>1,070,716,452.64</b>	<b>1,183,392,330.61</b>
<b>FINANCED BY:</b>			
Reserves		917,489,660.00	917,489,660.00
Accumulated Surplus		153,226,792.64	265,902,670.00
		<b>1,070,716,452.64</b>	<b>1,183,392,330.61</b>



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

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

2,020.00	DESCRIPTION	NOTES	ACTUAL 2020 AMOUNT ₦	FINAL BUDGET 2020 AMOUNT ₦	VARIANCE ON FINAL BUDGET ₦
<b>ACTUAL</b>	<b>REVENUE</b>				
1,418,009,458.95	Government Share of FAAC	2	1,206,168,114.86	3,400,000,000.00	(2,193,831,885.14)
5,421,537.58	Non-Tax Revenue (IGR)	1	47,544,187.40	15,020,000.00	32,524,187.40
396,586,780.14	Govt Share of VAT	2	463,864,235.08	600,000,000.00	(136,135,764.92.)
17,593,997.79	Tax Revenue(10%)	2	81,288,670.38		81,288,670.38
<b>1,837,611,774.46</b>	<b>Total Revenue</b>		<b>1,798,865,207.72</b>	<b>4,015,020,000.00</b>	<b>2,216,154,792.28</b>
	<b>EXPENDITURE</b>				
1,315,675,469.73	Salaries and Wages	3(a)	1,281,742,766.90	1,857,048,629.90	575,305,863.00
245,796,317.41	Social Benefits	4	238,429,796.68	160,250,000.00	(78,179,796.68)
344,415,850.81	Overhead Cost	3(b)	368,687,179.02	960,170,000.00	591,482,820.98
10,642,716.00	Depreciation Charges	12	22,681,843.09	----	(22,681,343.09)
<b>1,916,530,353.95</b>	<b>Total Expenditure</b>		<b>1,911,541,085.69</b>	<b>2,977,468,629.90</b>	<b>1,065,927,544.21</b>
(78,918,579.49)	<b>Surplus (Deficit) from Operating Activities for the period</b>		<b>(112,675,877.97)</b>	<b>1,037,551,370.10</b>	<b>1,150,227,248.07</b>

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

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR  
THE ENDED 31<sup>ST</sup> DECEMBER, 2020**

DETAILS	RESERVES ₦	ACCUMULATED SURPLUS ₦	TOTAL ₦
Brought forward	917,489,660.00	265,902,670.61	1,183,392,330.61
Surplus/Deficit for the year	00	(112,675,877.97)	(112,675,877.97)
Accumulated surplus/deficit	<b>917,489,660.00</b>	<b>153,226,792.64</b>	<b>1,070,716,452.64</b>

\*\*Notes to the Accounts are contained in the individual Local Governments Audit Reports which have been published.



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ON THE GPFS OF 25 LOCAL GOVERNMENTS  
OF DELTA STATE**

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**APPENDIX 1**

**DELTA STATE GOVERNMENT OF NIGERIA**

**SCHEDULE OF CONSOLIDATED REVENUE OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

LGA	Government Share of FAAC (Statutory Revenue) (₦)	Government Share of VAT (₦)	State Allocation (₦)	Aid & Grants (₦)	Non-Tax Revenue (₦)	Investment Income (₦)	Other Revenues (₦)	Total (₦)
ANIOCHA NORTH	1,080,937,285.56	451,550,901.91	124,575,219.89	4,000,000.00	9,000,275.00	-	3,792,772.70	1,673,856,455.06
ANIOCHA SOUTH	1,156,374,719.83	488,473,453.81	41,923,424.60	-	7,692,083.48	-	-	1,694,463,681.72
BOMADI	946,022,800.21	432,965,639.45	46,680,339.86	-	4,539,091.90	-	911,228.36	1,431,119,099.78
BURUTU	1,375,872,330.81	559,516,461.13	58,596,648.37	-	33,177,486.28	-	-	2,027,162,926.59
ETHIOPE EAST	1,322,759,171.04	550,387,915.08	619,547,567.73	-	9,139,900.00	-	-	2,501,834,553.85
ETHIOPE WEST	1,355,601,321.68	553,268,231.60	535,990,255.44	-	25,514,344.04	-	-	2,470,374,152.76
IKA NORTH EAST	1,435,560,784.68	532,761,406.59	141,319,386.93	-	37,708,200.00	-	-	2,147,949,778.20
IKA SOUTH	1,351,619,539.36	511,094,225.45	149,330,973.91	-	22,534,050.00	143,913.60	4,069,710.90	2,038,792,413.22
ISOKO NORTH	1,260,815,879.27	492,126,312.38	69,337,529.66	-	14,215,927.81	-	-	1,836,495,649.12
ISOKO SOUTH	1,423,510,435.74	578,080,101.19	513,279,593.46	-	31,529,930.80	-	1,991,558.11	2,548,391,619.30
NDOKWA EAST	1,191,954,344.42	449,966,707.81	142,120,553.70	4,000,000.00	69,966,633.67	-	3,019,481.26	1,861,027,720.86
NDOKWA WEST	1,227,187,308.83	497,444,611.15	107,817,370.36	-	41,976,350.00	-	1,485,570.31	1,875,911,210.65
OKPE	1,124,565,086.19	477,595,115.47	278,450,299.34	-	5,532,000.00	-	-	1,886,142,501.00
OSHIMILI NORTH	1,087,712,743.14	462,460,080.77	41,308,365.76	-	21,237,781.55	-	655,288.89	1,613,374,260.11
OSHIMILI SOUTH	1,194,809,960.73	497,730,585.43	122,558,449.55	-	67,504,261.96	-	-	1,882,603,257.67
PATANI	975,633,630.70	413,485,441.53	170,958,452.83	-	663,000.00	-	-	1,560,740,525.06
SAPELE	1,242,149,806.51	520,654,818.97	99,160,117.14	-	46,719,701.67	-	-	1,908,684,444.29
UDU	1,311,356,183.78	491,309,536.91	259,185,755.07	-	18,189,420.00	-	-	2,080,040,895.76
UGHELLI NORTH	1,720,703,785.77	674,072,821.80	523,365,114.67	-	54,411,980.68	-	43,375,755.12	3,015,929,458.04
UGHELLI SOUTH	1,358,533,711.85	563,538,617.45	652,235,227.58	-	36,332,199.24	-	-	2,610,639,756.12
UKWUANI	1,062,539,948.95	467,679,625.00	55,630,630.42	-	12,085,000.00	-	-	1,597,935,204.37
UVWIE	1,264,169,114.35	540,800,575.77	369,195,860.38	-	23,896,492.00	-	-	2,198,062,042.50
WARRI NORTH	1,209,029,450.08	485,074,680.31	60,353,747.68	-	11,916,000.00	-	-	1,766,373,878.07
WARRI SOUTH	1,513,212,348.00	655,956,659.49	142,495,637.33	-	90,307,132.26	-	-	2,401,971,777.08
WARRI SOUTH WEST	1,206,168,114.86	463,864,235.08	81,288,670.38	-	47,544,187.40	-	-	1,798,865,207.72
<b>TOTAL</b>	<b>31,398,799,806.34</b>	<b>12,811,858,761.53</b>	<b>5,406,705,192.04</b>	<b>8,000,000.00</b>	<b>743,333,429.74</b>	<b>143,913.60</b>	<b>59,301,365.65</b>	<b>50,428,142,468.90</b>

**APPENDIX 2**

**DELTA STATE GOVERNMENTS OF NIGERIA**

**SCHEDULE OF CONSOLIDATED EXPENDITURE OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020**

LGA	Salaries & Wages (₦)	Social Benefits (₦)	Overhead Cost (₦)	Finance Cost (₦)	Depreciation Charges (₦)	Total (₦)
ANIOCHA NORTH	1,353,811,316.05	220,917,694.21	210,351,147.81	-	22,939,133.23	1,808,019,291.30
ANIOCHA SOUTH	1,287,568,522.88	293,043,513.09	223,820,260.64	-	24,862,902.68	1,829,295,199.29
BOMADI	957,645,821.95	195,866,058.47	404,365,517.45	-	32,818,700.61	1,590,696,098.48
BURUTU	1,355,910,571.82	245,781,566.19	444,935,389.60	-	204,157,864.40	2,250,785,392.01
ETHIOPE EAST	1,949,733,557.44	405,232,746.43	153,991,719.05	-	19,310,459.03	2,528,268,481.95
ETHIOPE WEST	1,881,645,752.05	413,440,304.50	479,441,612.11	-	-	2,774,527,668.66
IKA NORTH EAST	1,588,935,650.77	351,570,909.31	320,857,272.78	-	16,202,981.10	2,277,566,813.96
IKA SOUTH	1,591,772,875.56	361,269,048.76	134,435,619.56	-	30,552,939.90	2,118,030,483.78
ISOKO NORTH	1,602,777,808.69	293,219,122.17	130,439,753.71	-	31,341,340.95	2,057,778,025.52
ISOKO SOUTH	2,048,885,431.21	420,128,810.45	300,141,000.35	-	138,708,546.28	2,907,863,788.29
NDOKWA EAST	1,408,072,467.11	314,074,659.88	314,638,093.78	-	26,918,452.93	2,063,703,673.70
NDOKWA WEST	1,487,933,676.84	279,159,951.65	165,337,868.15	2,923,353.25	16,980,311.46	1,952,335,161.35
OKPE	1,511,978,615.75	356,409,757.69	173,317,011.65	-	29,380,870.20	2,071,086,255.29
OSHIMILI NORTH	1,132,645,287.03	220,385,090.99	356,930,623.74	-	53,739,110.54	1,763,700,112.30
OSHIMILI SOUTH	1,582,164,401.88	328,520,424.28	311,303,940.29	2,602,068.43	43,966,358.84	2,268,557,193.72
PATANI	1,232,952,597.76	205,163,427.59	228,814,937.91	-	20,965,668.00	1,687,896,631.26
SAPELE	1,456,758,369.22	334,829,446.46	165,833,494.67	-	77,442,671.70	2,034,863,982.05
UDU	1,705,167,703.68	332,552,983.54	157,486,179.57	-	11,483,782.27	2,206,690,649.06
UGHELLI NORTH	2,335,109,444.14	492,706,253.48	373,212,820.19	-	-	3,201,028,517.81
UGHELLI SOUTH	2,071,026,198.41	407,956,344.21	243,821,712.58	-	198,753,108.65	2,921,557,363.85
UKWUANI	1,217,038,165.52	273,974,025.66	138,683,710.86	-	22,906,439.39	1,652,602,341.43
UVWIE	1,536,927,864.65	337,549,260.51	160,314,922.72	-	24,108,647.08	2,058,900,694.96
WARRI NORTH	1,081,914,425.29	192,794,190.33	478,277,887.76	-	21,446,011.71	1,774,432,515.09
WARRI SOUTH	1,558,480,793.00	373,737,003.71	404,505,084.75	-	49,058,190.56	2,385,781,072.02
WARRI SOUTH WEST	1,281,742,766.90	238,429,796.68	368,687,179.02	-	22,681,843.09	1,911,541,585.69
<b>TOTAL</b>	<b>38,218,600,085.60</b>	<b>7,888,712,390.24</b>	<b>6,843,944,760.70</b>	<b>5,525,421.68</b>	<b>1,140,726,334.60</b>	<b>54,097,508,992.82</b>



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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, 2020

LGA	Cash and Cash Equivalents (₦)	Receivables (₦)	Prepayments (₦)	Inventories (₦)	Investments (₦)	Property, Plant & Equipment (₦)	Total (₦)
ANIOCHA NORTH	(30,557,564.00)	288,000.00	161,378,886.07	3,500,000.00	4,757,186.10	2,155,017,356.77	2,294,383,864.94
ANIOCHA SOUTH	(99,696,714.61)		38,149,901.92		5,716,784.24	2,266,657,952.10	2,270,827,923.65
BOMADI	99,389,043.61		647,616,214.66	2,000,000.00	3,774,260.75	798,237,259.12	1,551,016,778.14
BURUTU	372,816,668.18		811,876,822.37	150,969.00	5,502,819.78	2,381,828,988.10	3,572,176,267.43
ETHIOPE EAST	63,312,006.61		179,495,914.05		5,829,795.55	1,403,033,693.70	1,651,671,409.91
ETHIOPE WEST	118,744,502.22		90,422,590.69	2,005,100.00	2,689,531.47	2,133,055,963.33	2,346,917,687.71
IKA NORTH EAST	195,711,690.64		102,959,372.25		17,724,718.52	1,276,372,663.85	1,592,768,445.26
IKA SOUTH	5,082,914.55		40,571,930.00	3,068,725.00	5,751,779.41	3,680,180,479.90	3,734,655,828.86
ISOKO NORTH	158,512,598.42		250,938,541.10	400,000.00	13,981,775.76	1,165,644,808.85	1,589,477,724.13
ISOKO SOUTH	414,426,697.52		160,507,566.63	148,620.00	5,867,147.04	4,069,138,502.22	4,650,088,533.41
NDOKWA EAST	65,974,235.00		323,362,120.29	2,200,000.00	4,547,303.25	853,478,788.60	1,249,562,447.14
NDOKWA WEST	31,007,403.24		315,860,377.50	226,300.00	4,695,151.48	1,966,412,547.36	2,318,201,779.58
OKPE	1,550,614.60	882,392.41	419,938,502.58		4,033,175.86	1,606,115,254.80	2,032,519,940.25
OSHIMILI NORTH	2,247,242.81		539,966,569.03		12,271,657.90	1,285,270,047.82	1,839,755,517.56
OSHIMILI SOUTH	103,139,135.93		239,752,902.64		6,494,144.38	9,233,360,244.83	9,582,746,427.78
PATANI	17,314,148.74	410,041.77	300,602,288.53	2,150,000.00	10,980,146.28	1,593,327,732.18	1,924,784,357.50
SAPELE	531,280,047.11		198,228,981.51	543,000.00	12,442,737.41	4,169,439,639.70	4,911,934,405.73
UDU	139,643,236.90		64,542,318.40		3,553,836.97	713,345,935.43	921,085,327.70
UGHELLI NORTH	224,076,403.04		373,785,758.15	98,560.00	1,638,531.35	2,776,856,289.24	3,376,455,541.78
UGHELLI SOUTH	15,644,528.13		152,180,276.89	54,300.00	19,291,986.38	2,100,785,027.60	2,287,956,119.00
UKWUANI	(1,196,417.82)		248,273,171.47	3,151,100.00	3,938,655.84	12,621,683,622.50	12,875,850,131.99
UVWIE	261,434,608.32		153,110,403.41	250,000.00	3,570,048.77	1,648,091,948.12	2,066,457,008.62
WARRI NORTH	17,279,464.80		91,402,849.53	2,000,000.00	3,699,798.93	872,109,228.23	986,491,341.49
WARRI SOUTH	12,257,549.51		241,932,864.05		10,331,520.95	3,145,163,547.84	3,409,685,482.35
WARRI SOUTH WEST	202,552,194.30		187,380,520.52		3,784,282.49	954,195,990.91	1,347,912,988.22
<b>TOTAL</b>	<b>2,981,946,237.75</b>	<b>1,580,434.18</b>	<b>6,334,237,644.24</b>	<b>21,946,674.00</b>	<b>176,868,776.86</b>	<b>66,868,803,513.10</b>	<b>76,385,383,280.13</b>

DELTA STATE GOVERNMENT OF NIGERIA

DELTA STATE GOVERNMENT OF NIGERIA

APPENDIX 4

SCHEDULE OF CONSOLIDATED LIABILITIES AND RESERVES OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020

LGA	Deposits (₦)	Short Term Loans & Debts (₦)	Unremitted Deductions (₦)	Payables (₦)	Long-Term Borrowings (₦)	Reserves (₦)	Accumulated Surpluses/(Deficits) (₦)	Total (₦)
ANIOCHA NORTH			49,444,642.59	28,090,682.00		2,024,546,066.45	192,302,473.90	2,294,383,864.94
ANIOCHA SOUTH			56,265,786.17	15,955,171.47		2,170,925,146.59	27,681,819.42	2,270,827,923.65
BOMADI		10,363,922.59	408,429,116.22	32,901,737.02		888,398,113.14	210,923,889.17	1,551,016,778.14
BURUTU			295,852,789.80	65,131,667.11		2,299,001,589.84	912,190,220.68	3,572,176,267.43
ETHIOPE EAST	28,032,994.75		148,517,600.44	127,480,905.85		1,376,096,858.35	(28,456,949.48)	1,651,671,409.91
ETHIOPE WEST			307,697,460.82	203,006,706.68		2,041,915,867.95	(205,702,347.74)	2,346,917,687.71
IKA NORTH EAST	12,677,473.97		42,260,428.89	23,641,594.40		1,232,090,612.40	282,098,335.60	1,592,768,445.26
IKA SOUTH	32,139,223.59		46,690,389.89	142,354,539.30		2,774,448,396.85	739,023,279.23	3,734,655,828.86
ISOKO NORTH	168,450,821.22		82,395,639.35	243,456,164.71		1,157,024,257.96	20,546,480.24	1,589,477,724.13
ISOKO SOUTH	604,320,235.10	5,476,381.11	59,808,050.97	192,671,497.8		3,525,505,651.72	239,719,128.31	4,650,088,533.41
NDOKWA EAST	9,920,633.66	3,580,618.81	283,832,687.76	144,816,235.79		569,824,767.54	471,532,774.03	1,249,562,447.14
NDOKWA WEST	33,622,671.61	5,000,000.00	101,309,740.44	42,563,324.48		1,095,571,928.92	430,822,065.94	2,318,201,779.58
OKPE	11,259,530.36		180,232,117.92	11,665,000.00		552,333,198.62	759,452,274.80	2,032,519,940.25
OSHIMILI NORTH			188,749,983.92	206,715,211.39		9,337,455,449.72	1,084,265,670.66	1,839,755,517.56
OSHIMILI SOUTH			105,976,747.46	241,935,720.08		967,437,886.01	(150,174,217.25)	9,582,746,427.78
PATANI	44,441,434.79		127,758,233.57	5,789,800.00		4,135,661,677.54	564,992,569.16	1,924,784,357.50
SAPELE		900,000.00					641,824,694.62	4,911,934,405.73
UDU			201,397,995.04	129,620,078.98	30,000,000.00	382,562,551.46	177,504,702.22	921,085,327.70
UGHELLI NORTH			432,360,976.03	4,272,367.57		2,897,309,017.91	30,613,180.27	3,376,455,541.78
UGHELLI SOUTH			260,822,341.41	135,268,536.32	11,900,000.00	2,070,826,062.85	(178,960,821.58)	2,287,956,119.00
UKWUANI	119,340,963.34			11,281,496.44		12,390,224,057.82	355,003,614.39	12,875,850,131.99
UVWIE			45,616,728.09			1,321,674,339.09	699,165,941.44	2,066,457,008.62
WARRI NORTH	53,172,663.61		235,349,453.79	6,380,723.45		780,749,520.51	146,188,433.92	986,491,341.49
WARRI SOUTH			277,196,535.58			2,701,865,279.68	472,470,748.88	3,409,685,482.35
WARRI SOUTH WEST						917,489,660.00	153,226,792.64	1,347,912,988.22
<b>TOTAL</b>	<b>1,117,378,646.00</b>	<b>25,320,922.51</b>	<b>3,937,965,446.15</b>	<b>2,118,573,644.49</b>	<b>41,900,000.00</b>	<b>61,095,989,867.51</b>	<b>8,048,254,753.47</b>	<b>76,385,383,280.13</b>



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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, 2020**

LGA	UNREASONABLE EXPENDITURE		EXPENDITURE CONTRARY TO REGULATIONS		EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS		IRREGULAR EXPENDITURE		UNRETIRED ADVANCES		UNLIMITED 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 (₦)
ANIOCHA NORTH	6	40,351,000.00	4	12,635,160.00												
ANIOCHA SOUTH	2	6,200,000.00	4	10,350,000.00												
BOMADI	4	10,600,000.00	1	14,500,000.00												
BURUTU	4	10,600,000.00	1	14,500,000.00												
ETHIOPE EAST	2	3,500,000.00	4	17,980,201.61												
ETHIOPE WEST	2	9,100,000.00	3	25,637,000.00												
IKA NORTH EAST	3	1,115,000.00	2	1,280,000.00												
IKA SOUTH	6	39,169,000.00	3	3,300,000.00												
ISOKO NORTH	3	5,400,000.00	1	4,747,429.50												
ISOKO SOUTH	2	17,500,000.00	5	4,903,294.68												
NDOKWA EAST	2	4,725,000.00	5	4,903,294.68												
NDOKWA WEST	3	33,225,000.00														
OKPE	4	10,600,000.00	1	14,500,000.00												
OOSHIMILI NORTH	2	4,725,000.00	5	4,903,294.68												
OOSHIMILI SOUTH	2	4,725,000.00	5	4,903,294.68												
PATANI	2	4,725,000.00	5	4,903,294.68												
SAPELE	2	4,725,000.00	5	4,903,294.68												
UDU	2	4,725,000.00	5	4,903,294.68												
UGHELLI NORTH	2	4,725,000.00	5	4,903,294.68												
UGHELLI SOUTH	2	4,725,000.00	5	4,903,294.68												
UKWUANI	2	4,725,000.00	5	4,903,294.68												
UWVIE	2	4,725,000.00	5	4,903,294.68												
WARRI NORTH	2	4,725,000.00	5	4,903,294.68												
WARRI SOUTH	2	4,725,000.00	5	4,903,294.68												
WARRI SOUTH WEST	2	4,725,000.00	5	4,903,294.68												
<b>TOTAL</b>	<b>47</b>	<b>194,736,665.00</b>	<b>38</b>	<b>531,348,659.39</b>	<b>15</b>	<b>40,115,065.05</b>	<b>16</b>	<b>179,940,225.00</b>	<b>22</b>	<b>5,687,183,800.81</b>	<b>34</b>	<b>3,328,666,275.53</b>	<b>6</b>	<b>71,104,116.30</b>	<b>178</b>	<b>10,033,094,807.80</b>

**APPENDIX 6**

**DELTA STATE GOVERNMENT**

**CONSOLIDATED SCHEDULE OF QUERIES RAISED FOR THE YEAR ENDED 31ST DECEMBER 2020**

S/ N	LOCAL GOVERNMENT COUNCILS	UNREASONABLE EXPENDITURE		EXPENDITURE CONTRARY TO REGULATIONS		EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS		IRREGULAR EXPENDITURE		UNRETIRED ADVANCES		UNLIMITED 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	6	40,351,000.00	4	12,635,160.00												
2	ANIOCHA SOUTH	2	6,200,000.00	4	10,350,000.00												
3	BOMADI	4	10,600,000.00	1	14,500,000.00												
4	BURUTU	4	10,600,000.00	1	14,500,000.00												
5	ETHIOPE EAST	2	3,500,000.00	4	17,980,201.61												
6	ETHIOPE WEST	2	9,100,000.00	3	25,637,000.00												
7	IKA NORTH EAST	3	1,115,000.00	2	1,280,000.00												
8	IKA SOUTH	6	39,169,000.00	3	3,300,000.00												
9	ISOKO NORTH	3	5,400,000.00	1	4,747,429.50												
10	ISOKO SOUTH	2	17,500,000.00	5	4,903,294.68												
11	NDOKWA EAST	2	4,725,000.00	5	4,903,294.68												
12	NDOKWA WEST	3	33,225,000.00														
13	OKPE	4	10,600,000.00	1	14,500,000.00												
14	OOSHIMILI NORTH	2	4,725,000.00	5	4,903,294.68												
15	OOSHIMILI SOUTH	2	4,725,000.00	5	4,903,294.68												
16	PATANI	2	4,725,000.00	5	4,903,294.68												
17	SAPELE	2	4,725,000.00	5	4,903,294.68												
18	UDU	2	4,725,000.00	5	4,903,294.68												
19	UGHELLI NORTH	2	4,725,000.00	5	4,903,294.68												
20	UGHELLI SOUTH	2	4,725,000.00	5	4,903,294.68												
21	UKWUANI	2	4,725,000.00	5	4,903,294.68												
22	UWVIE	2	4,725,000.00	5	4,903,294.68												
23	WARRI NORTH	2	4,725,000.00	5	4,903,294.68												
24	WARRI SOUTH	2	4,725,000.00	5	4,903,294.68												
25	WARRI SOUTH WEST	2	4,725,000.00	5	4,903,294.68												
	<b>TOTAL</b>	<b>47</b>	<b>194,736,665.00</b>	<b>38</b>	<b>531,348,659.39</b>	<b>15</b>	<b>40,115,065.05</b>	<b>16</b>	<b>179,940,225.00</b>	<b>22</b>	<b>5,687,183,800.81</b>	<b>34</b>	<b>3,328,666,275.53</b>	<b>6</b>	<b>71,104,116.30</b>	<b>178</b>	<b>10,033,094,807.80</b>