



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

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GOVERNOR OF DELTA STATE**



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DELTA STATE HOUSE OF ASSEMBLY



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



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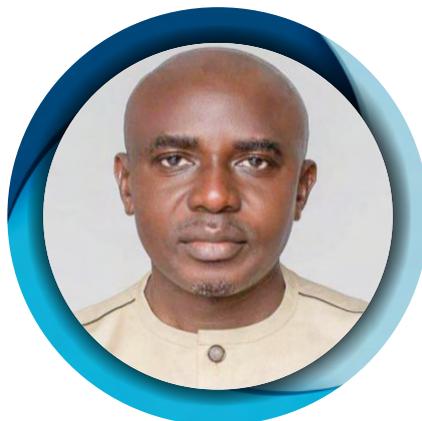
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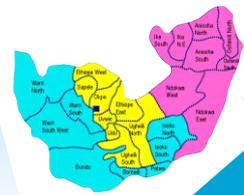


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## ABBREVIATIONS

PPE-*Property, Plants & Equipment*

LGA-*Local Government Area*

FAAC-*Federal Account Allocation Committee*

VAT -*Value Added Tax*

IGR-*Internally Generated Revenue*

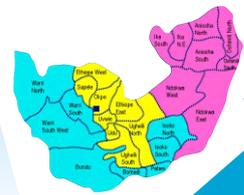
GPFS-*General Purpose Financial Statements*

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



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## PART ONE

### 1.1 RESPECTIVE RESPONSIBILITIES

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

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

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

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



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P.M.B. 5016

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DELTA STATE OF NIGERIA

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

Date: 26/6/2023

### **1.2.0 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, 2022 in accordance with Section 125 of the Constitution of the Federal Republic of Nigeria 1999, Section 16 of the Delta State Audit Law 2021; Section 90(2) of Delta State Local Government Law of 2013(as amended) and International Public Sector Accounting Standards (IPSAS). In addition, Projects and Programmes were verified in line with the concept of performance audit.

I certify that the Local Governments complied with the provisions of relevant public sector financial reporting framework listed above in the preparation of their General Purpose Financial Statements (GPFS).

**B.A Ebitonmo** *FCNA, MNIM*

Auditor-General (Local Government),

Delta State, Asaba

(FRC/2019/ANAN/00000019996)



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

Date: 26/6/2023

### 1.2.1 AUDIT OPINION

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

I certify that in my opinion the Consolidated Statement of Financial Performance, Consolidated Statement of Financial Position, Consolidated Statement of Cash flow and the supporting Notes to the Consolidated General Purpose Financial Statements (GPFS) for the year ended 31st December, 2022 represent a true and fair view of the state of affairs of the 25 Local Governments subject to my observations in the following parts of this Report.

**B.A Ebitonmo** FCNA, MNIM

Auditor-General (Local Government),

Delta State, Asaba

(FRC/2019/ANAN/00000019996)



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

The Financial Statements have been prepared to give an overview of the financial position and cash resources of the Local Governments for the year ended 31st December, 2022.

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

## **1.4. ACCOUNTING POLICIES**

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

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

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

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

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

The Financial Statements are presented in Nigerian Naira.

The Accounting Policies have been applied consistently throughout the period.

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

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

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

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



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

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

## **(g) Comparative Information**

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

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

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

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

## **(j) Investments**

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

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

## **(k) Inventory Recognition**

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



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### **(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, 2022.

### **(p) Reserves**

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



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## PART TWO

### FINANCIAL SUMMARY

#### 2.1.0 CONSOLIDATED REVENUE

The sum of ₦71,264,811,151.01 accrued to the 25 Local Governments as revenue from all sources for the year ended 31<sup>st</sup> December, 2022. Analysis is shown on *Table 1.0* and *figure 1.0* below:

S/N	DETAILS	2022 ACTUAL REVENUE	2022 APPROVED ESTIMATES
		₦	₦
1	Federal Allocation	36,938,736,057.06	69,881,247,174.05
2	Value Added Tax (VAT)	22,832,022,102.08	16,171,526,440.03
3	SURE-P Fund	3,529,734,298.70	1,352,216,960.44
4	Share of 10% State IGR	5,217,549,342.67	11,537,584,555.94
5	State Government Grant	500,000,000.00	622,000,000.00
6	State Augmentation of Pry. Sch. Teachers Salaries	1,139,988,500.03	130,832,200.00
7	Non-Tax revenue	871,020,902.49	4,426,525,673.96
8	Investment Income	1,223,265.60	62,500,000.00
9	Donation	500,000.00	0.00
10	Other Revenue	234,036,682.38	654,509,087.00
	<b>TOTAL</b>	<b><u>71,264,811,151.01</u></b>	<b><u>104,838,942,091.42</u></b>

*Table 1.0*

Further analysis is shown below on *figure 1.0*

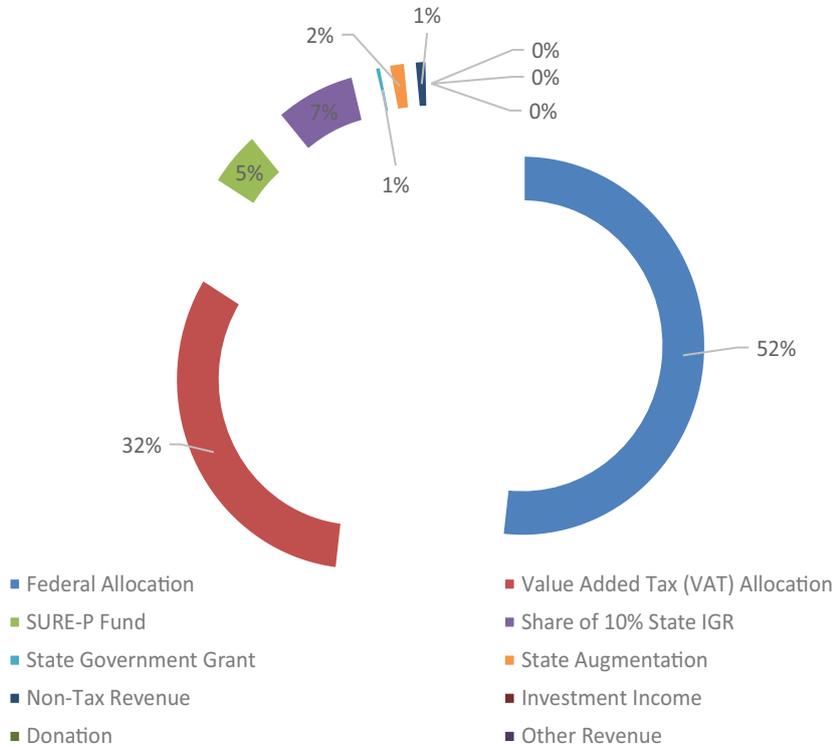


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## CONSOLIDATED REVENUE SOURCES



**Figure 1.0**

\*\*From the chart above, Investment Income, Donation and Other Revenue were each less than 1% of consolidated revenue; hence, they are depicted as 0% due to their relative insignificance. However, this does not determine the materiality or otherwise of the amounts involved.

Statutory revenue comprises allocations and other receipts from Federation Account and State Government while Non-Tax Revenue, Donation and Investment Income were derived from internal revenue sources of the Local Governments. Other revenue mainly includes stale Deposits/Unremitted deductions written-off and reported as Miscellaneous Revenue in line with Financial Memoranda 24 .25(5). *Figure 1.2* hereunder shows further categorization of revenue sources of the Local Governments and their respective contribution to the funding of operations for the year under review:



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## CLASSIFICATION OF CONSOLIDATED REVENUE SOURCES

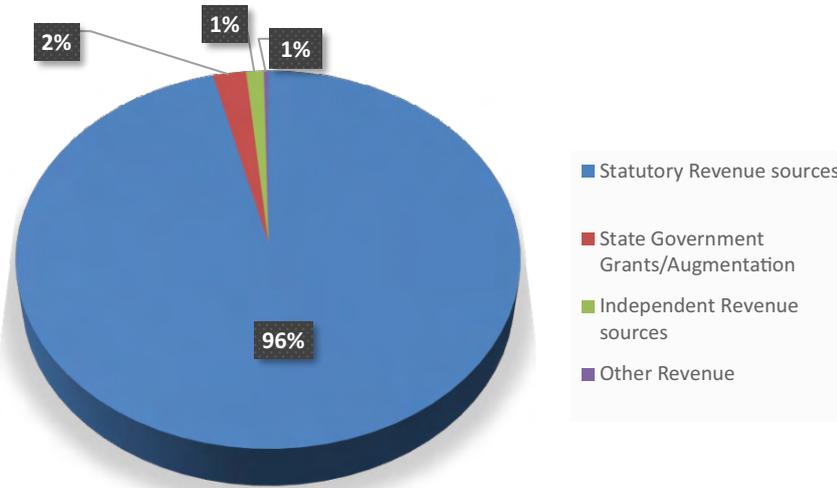


Figure 2.0

It is obvious from the chart above that Statutory Allocations accounted for about 96% of the consolidated revenue for the reporting year. Others were state Government Grant/Augmentation which contributed 2% of consolidated revenue and 1% derived from other (miscellaneous) revenue. Independent revenue only contributed about 2%. The Local Governments depended heavily on Statutory Allocations to run their operations.

## 2.2.0 CONSOLIDATED EXPENDITURE

A total of **₦65,174,077,592.14** was expended for various purposes during the year as summarized below:

S/N	DETAILS	2022 ACTUAL EXPENDITURE	2022 APPROVED ESTIMATES
		₦	₦
1	Salaries & Wages	39,109,417,993.76	46,932,786,736.28
2	Overhead Cost	9,606,318,549.64	6,287,505,408.86
3	Social Contribution	11,599,838,648.40	19,137,848,004.93
4	Donation	10,000,000.00	748,310,689.75
5	Finance costs	650,000.00	0.00
6	Depreciation Charge	1,483,872,246.93	168,285,156.99
7	Bad debts	212,537,345.46	-
8	Capital Expenditure	3,151,442,807.95	17,038,806,004.70
	<b>TOTAL</b>	<b><u>65,174,077,592.14</u></b>	<b><u>90,313,542,001.51</u></b>

Table 2.0

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

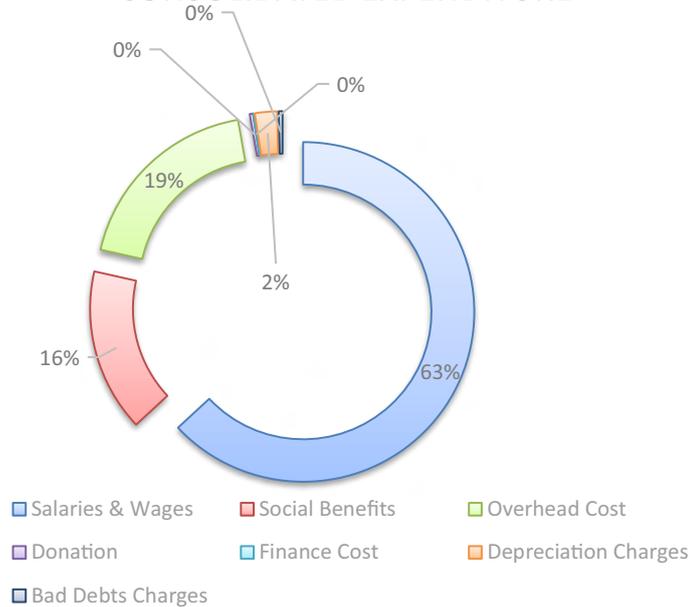


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## CONSOLIDATED EXPENDITURE



\*\*From the chart above, Finance cost, Donation and Bad Debt Charges were each less than 1% of consolidated expenditure; hence, they are depicted as 0% due to their relative insignificance. However, this does not determine the materiality or otherwise of the amounts involved.

### 2.3.0 BUDGET PERFORMANCE

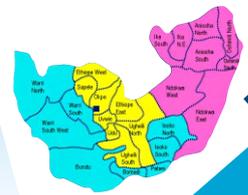
The aggregate actual revenue performance of the Local Government was about 67.98% in comparison with the budgeted figure. The variance per individual items of revenue showed that the actual revenue received from share of Statutory Allocation against budget was 52.86% while for Share of Value Added Tax, actual revenue recorded 141.19% against budgeted figure. The receipts from State Government IGR was about 45.22% of approved estimates, while actual Non-Tax revenue i.e. internally generated revenue was only 19.68% of the approved estimates.

On the other hand, the aggregate actual expenditure performance against budgeted figure was about 72.16%. The variance for individual expenditure items revealed that actual salaries and wages was 83.53% of approved estimates while actual overhead cost was 152.78% of the budget. Capital expenditure represented just 18.50% of approved estimates and Social Contributions/Benefits was approximately 60.61%



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

It was observed that some revenue sources of Local Governments contracted 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 visualized on figure 4.0 and actual expenditure against budgeted on figure 5.0 below. Refer to table 5.0 for additional details.

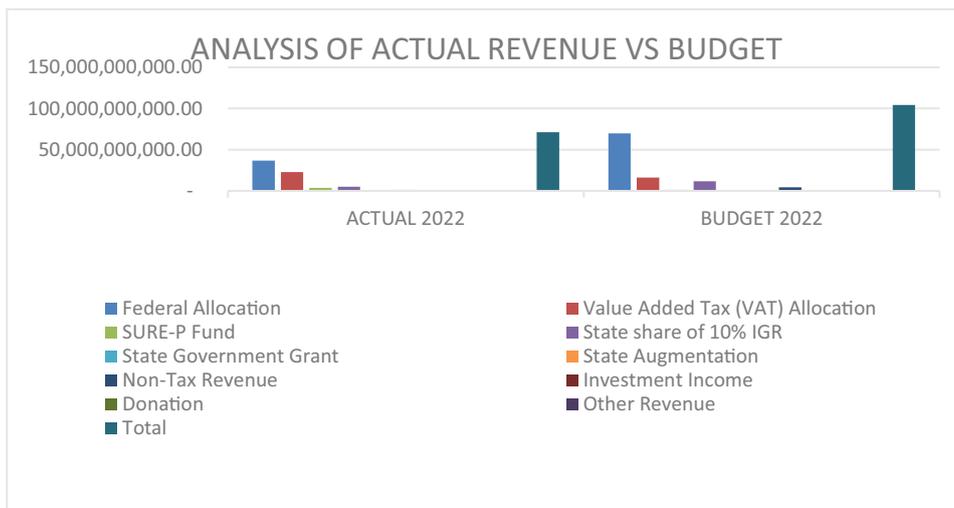


Figure 4.0

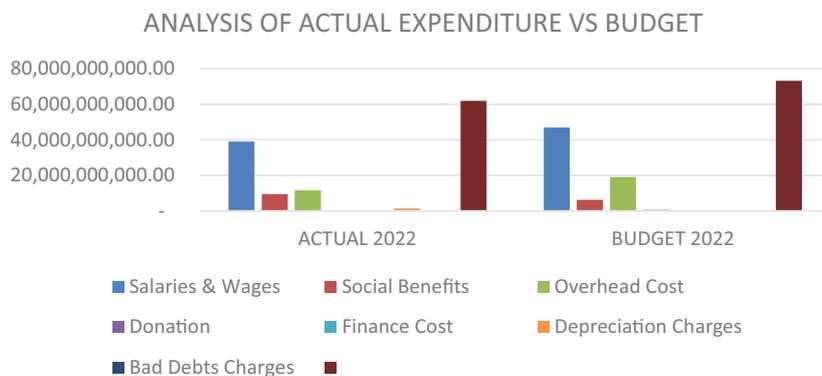
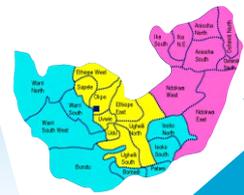


Figure 5.0



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

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## BUDGET PERFORMANCE TABLE

S/N	DETAILS	2022 ACTUAL	2022 APPROVED ESTIMATES	% PERFORMANCE
	<b>REVENUE</b>	<b>₦</b>	<b>₦</b>	
1	Federal Allocation	36,938,736,057.06	69,881,247,174.05	52.86
2	Value Added Tax (VAT)	22,832,022,102.08	16,171,526,440.03	141.19
3	SURE-P Fund	3,529,734,298.70	1,352,216,960.44	261.03
4	Share of 10% State IGR	5,217,549,342.67	11,537,584,555.94	45.22
5	State Government Grant	500,000,000.00	622,000,000.00	80.39
6	State Augmentation of Pry. Sch. Teachers Salaries	1,139,988,500.03	130,832,200.00	871.34
7	Non-Tax revenue	871,020,902.49	4,426,525,673.96	19.68
8	Investment Income	1,223,265.60	62,500,000.00	1.96
9	Donation	500,000.00	0.00	100.00
10	Other Revenue	234,036,682.38	654,509,087.00	35.76
	<b>TOTAL REVENUE</b>	<b><u>71,264,811,151.01</u></b>	<b><u>104,838,942,091.42</u></b>	<b>67.98</b>
1	Salaries & Wages	39,109,417,993.76	46,932,786,736.28	83.33
2	Overhead Cost	9,606,318,549.64	6,287,505,408.86	152.78
3	Social Contribution	11,599,838,648.40	19,137,848,004.93	60.61
4	Donation	10,000,000.00	748,310,689.75	1.34
5	Finance costs	650,000.00	0.00	100.00
6	Depreciation Charge	1,483,872,246.93	168,285,156.99	881.76
7	Bad debts	212,537,345.46	0.00	100.00
8	Capital Expenditure	3,151,442,807.95	17,038,806,004.70	18.50
	<b>TOTAL EXPENDITURE</b>	<b><u>65,174,077,592.14</u></b>	<b><u>90,313,542,001.51</u></b>	<b>72.16</b>

Table 3.0

### 2.4.0 CASHFLOW ANALYSIS :

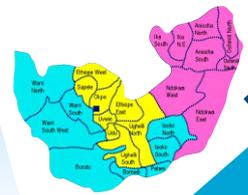
A review of Consolidated Cash flow Statement of the 25 Local Governments of the State revealed that a total of **₦ 69,221,568,352.80** was recorded as inflow from revenue sources. This, in addition to the adjusted balance brought forward of **₦527,750,488.23** gave a total of **₦69,749,318,841.03**. Additionally, deductions received summed up to **₦11,068,825,391.12** and the Proceeds from sale of PPE was **₦903,400.00**

The outflow profile of the Local Governments revealed that the sum of **₦39,114,129,260.52** was actually paid as salaries and wages. The sum of **₦9,644,860,660.55** represents social contribution/benefits paid while Overhead cost paid was **₦11,534,693,149.53**. There was a net movement in prepayments account to the tune of **₦3,961,216,692.50**. Finance costs took the sum of **₦650,000.00** and **₦10,000,000.00** represents donations made during the year under review. For Repayment of borrowings, **₦104,395,090.45** was spent. Purchase/construction of Property, Plant and Equipment (PPE) and Inventories were totals of



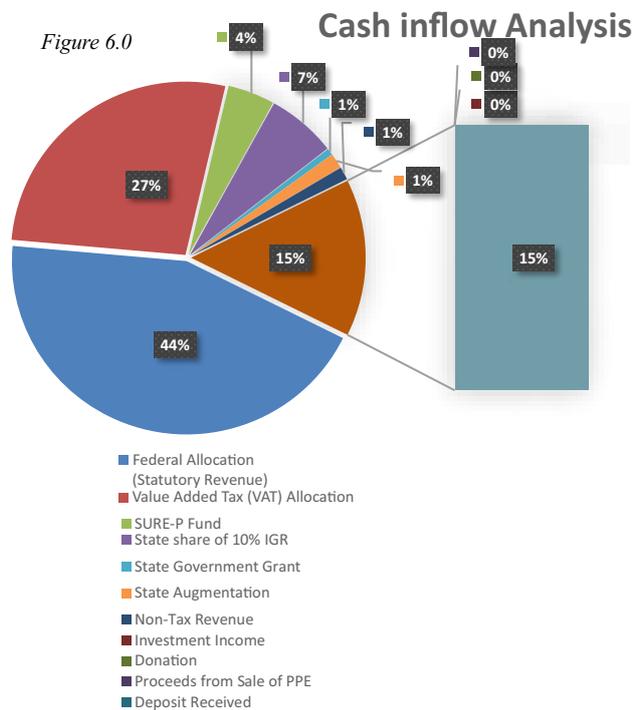
# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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₦3,151,442,807.95 and ₦4,400,000.00 respectively. Lastly, remittance of deductions/refund of deposits took the sum of ₦11,931,917,589.55.

The consolidated cash and its equivalent stood at ₦2,180,652,469.66 as at the end of year 2022. Hereunder is the pictorial and tabular representation of the cash flow analysis:



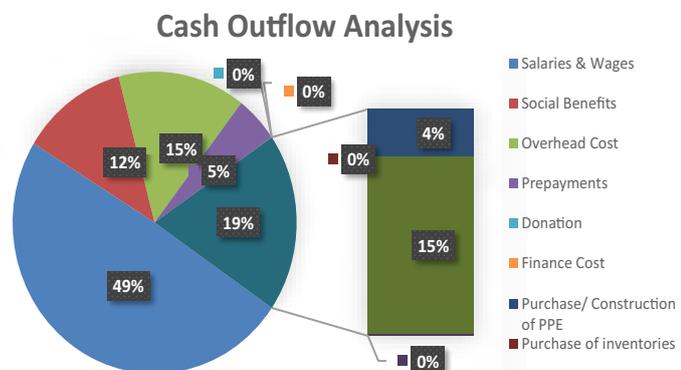
*Table 4.0*

INFLOW SOURCES	AMOUNT ₦
Federal Allocation	35,742,273,978.99
Value Added Tax (VAT) Allocation	22,121,446,880.32
SURE-P Fund	3,529,734,318.70
State share of 10% IGR	5,217,549,342.67
State Government Grant	500,000,000.00
State Augmentation	1,139,988,500.03
Non-Tax Revenue	968,852,066.49
Investment Income	1,223,265.60
Donation	500,000.00
Proceeds from Sale of PPE	903,400.00
Deposit Received	11,888,135,479.68
<b>TOTAL INFLOW</b>	<b>81,110,607,232.48</b>

*Table 5.0*

OUTFLOW CHANNELS	AMOUNT ₦
Salaries & Wages	39,114,129,260.52
Social Benefits	9,644,860,660.55
Overhead Cost	11,534,693,149.53
Prepayments	3,961,216,692.50
Donation	10,000,000.00
Finance Cost	650,000.00
Purchase/ Construction of PPE	3,151,442,807.95
Purchase of inventories	4,400,000.00
Deposit Remitted	11,931,917,589.55
Repayment of Borrowings	104,395,090.45
<b>TOTAL OUTFLOW</b>	<b>79,457,705,251.05</b>

*Figure 7.0*





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## 2.5.0 ASSETS

### 2.5.1 CASH AND ITS EQUIVALENTS

The consolidated closing cash and its equivalents amounted to ~~₦2,180,652,469.66~~ for the 25 Local Governments as at 31<sup>st</sup> December 2022. 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 ~~₦155,557,109.49~~.

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

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

### 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.



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For the year under review, a consolidated total of Prepayments stood at **₦8,473,108,162.29**

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 is therefore recommended that immediate recovery of these advances be commenced on defaulting officers. 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 **₦23,488,454.00** 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 **₦69,066,373,577.28** as at 31<sup>st</sup> December, 2022. 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 **₦6,567,330,775.47** was standing as receivables as at 31<sup>st</sup> December, 2022. It represents monies owed to the Local Governments.



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### 2.6.0 LIABILITIES

#### 2.6.1 DEPOSITS

The sum of **₦808,838,522.57** represents balance on Deposits Account as at 31<sup>st</sup> December 2022. 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 **₦772,466,925.05** as at 31<sup>st</sup> December, 2022. 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.

#### 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 **₦2,647,286,530.67**.

#### 2.6.4 SHORT TERM LOANS

The sum of **₦30,900,000.00** 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.



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### 2.6.5 LONG-TERM BORROWINGS

This represents outstanding loans payable to commercial bank which amounted to **₦12,000,000.00**. This balance was brought forward from previous year. There was no evidence in the respective Local Governments' books that these loans were repaid in the current year. The state of these loans will be truly ascertained through proper bank reconciliation of the accounts of the affected Local Governments.

### 2.6.6 RESERVES

The consolidated amount of Reserves of the 25 Local Governments as at 31<sup>st</sup> December, 2022 was **₦49,539,465,778.95**.

### 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, 2022 was **₦32,356,061,781.67**.



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## PART THREE

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

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

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

- a. Delay by Local Governments in the rendition of General Purpose Financial Statements and other relevant accounting documents for audit, as at when due.
- b. Fixed/Movable Asset Registers were not updated after the initial entries.
- c. Cashbooks were not properly kept and balanced; payment/receipt voucher codes lacked uniformity with budgetary codes.
- d. Investment Registers/Ledgers were not kept
- e. Loans/Overdraft Registers/Ledgers were not maintained
- f. Non-adherence to regulations on advances evidenced in the huge balances of unretired advances.
- g. Monthly Bank Reconciliation was either not done or not regular.

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

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

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

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



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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. In order to ensure timely conduct of annual audit, the Office of the Auditor-General wish to commence continuous audit of the Local Governments' accounts. This will help to check the observed inadequacies and facilitate the follow-up actions already being taken by the Office. Accounting Officers of the Local Governments are advised to ensure speedy response to all outstanding queries to avoid sanctions.

The summary of audit queries is tabulated below on Table 6.0:

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

S/N	Local Government Councils	NO. of Queries	Total Amount
1	ANIOCHA NORTH	6	233,014,784.25
2	ANIOCHA SOUTH	5	121,430,427.53
3	BOMADI	5	789,053,094.12
4	BURUTU	3	1,036,262,912.36
5	ETHIOPE EAST	5	361,115,657.21
6	ETHIOPE WEST	8	209,522,511.76
7	IKA NORTH EAST	10	942,091,116.41
8	IKA SOUTH	5	33,486,900.00
9	ISOKO NORTH	5	478,131,531.50
10	ISOKO SOUTH	5	23,738,000.00
11	NDOKWA EAST	7	326,154,834.45
12	NDOKWA WEST	4	296,386,986.87
13	OKPE	9	343,257,213.95
14	OSHIMILI NORTH	4	841,955,376.27
15	OSHIMILI SOUTH	5	241,729,392.72
16	PATANI	10	596,447,581.40
17	SAPELE	2	590,452,048.97
18	UDU	10	810,232,722.84
19	UGHELLI NORTH	8	461,276,221.15
20	UGHELLI SOUTH	45	585,802,102.10
21	UKWUANI	4	244,195,661.41
22	UVWIE	10	360,901,139.33
23	WARRI NORTH	6	407,137,125.97
24	WARRI SOUTH	7	920,286,686.74
25	WARRI SOUTH WEST	3	217,155,462.74
	<b>TOTAL</b>	<b><u>191</u></b>	<b>11,471,217,492.05</b>

*Table 6.0*



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

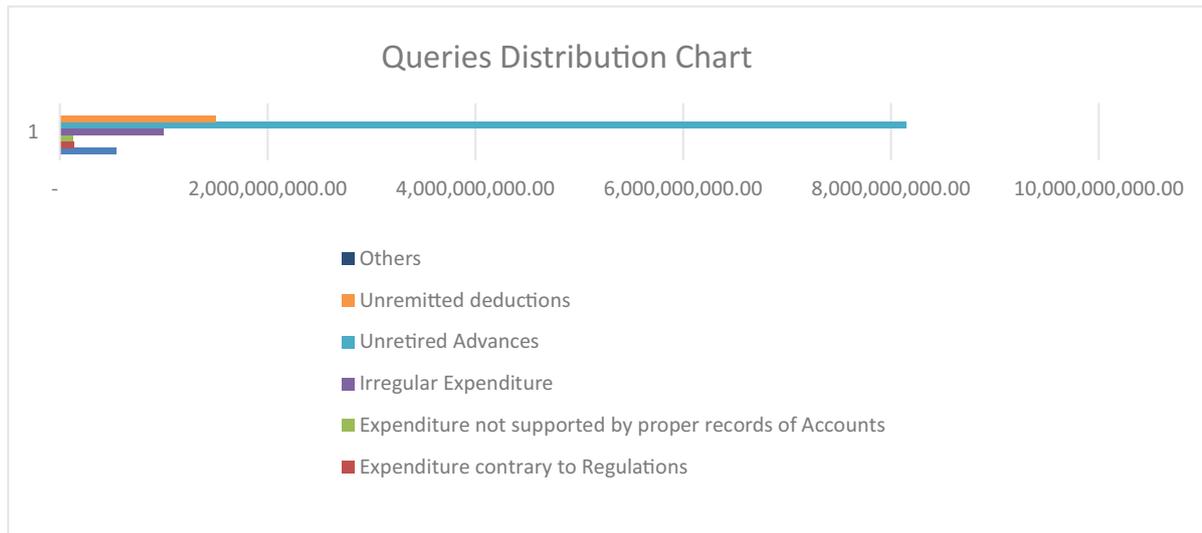


Figure 8.0

In spite of waivers given to write-off stale advances and deposits during the year, unretired advances were largely responsible for the huge amounts of queries in the 25 Local Government for the year ended 31<sup>st</sup> December, 2022 compared to all other reasons put together.

*See Appendix 6 for further details on this.*

### 3.4.0 INTERNAL REVENUE EFFORTS

Local Governments in the State have always been advised to boost their internal revenue generation efforts to complement revenue from statutory allocations. This has become imperative as allocations can hardly pay salaries and wages let alone executing projects that will impact the lives of citizens. The percentage of internally generated revenue to total revenue still remained negligible across the 25 Local Governments ranging between 1-2%.

It was observed that there was a material fall of about 31% in the consolidated IGR in 2022 compared to the preceding year, 2021. The chart below depicts a five-year trend of consolidated IGR from 2018 to 2022:



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## 5-YEAR TREND OF CONSOLIDATED IGR

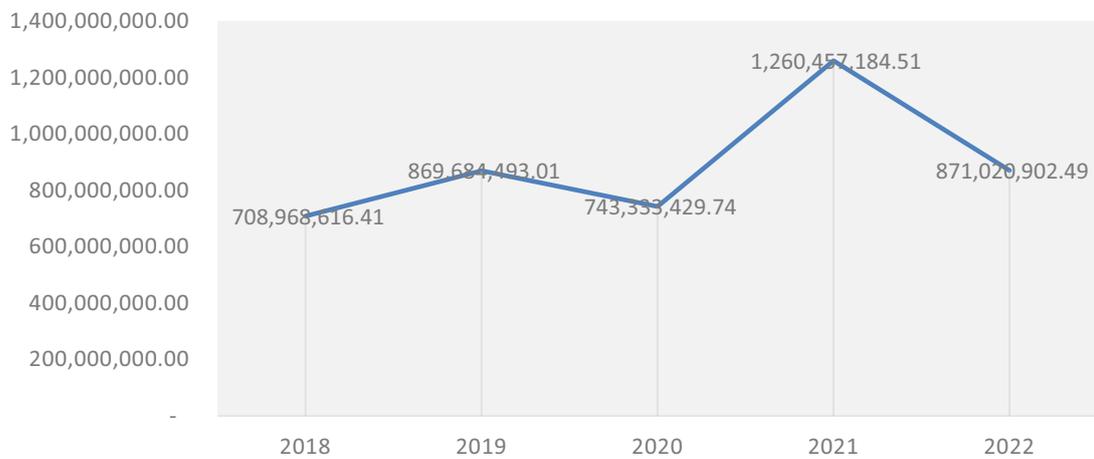


Figure 9.0

Further analysis by Local Governments is displayed on the table here under:

FIVE-YEAR FINANCIAL SUMMARY FOR INTERNALLY GENERATED REVENUE							
S/N	LGA	2018	2019	2020	2021	2022	5-YEAR TREND LINE
1	ANIOCHA NORTH	8,446,400.00	11,387,571.71	9,000,275.00	21,517,639.20	14,058,775.00	
2	ANIOCHA SOUTH	7,406,212.27	13,574,763.95	7,692,083.48	30,743,644.47	31,769,186.16	
3	BOMADI	19,403,988.28	5,416,900.00	4,539,091.90	5,585,870.00	7,878,700.00	
4	BURUTU	45,443,686.28	56,224,420.79	33,177,486.28	35,225,275.94	32,976,986.30	
5	ETHIOPE EAST	27,334,940.00	8,241,737.18	9,139,900.00	94,912,545.93	12,673,073.28	
6	ETHIOPE WEST	23,539,011.93	25,366,952.00	25,514,344.04	35,805,333.63	34,800,530.68	
7	IKA NORTH EAST	14,913,420.00	20,296,000.00	37,708,200.00	50,397,077.00	25,073,999.99	
8	IKA SOUTH	28,237,517.00	31,425,333.48	22,534,050.00	26,969,841.73	31,440,300.00	
9	ISOKO NORTH	22,196,710.00	33,704,916.88	14,215,927.81	34,166,509.13	37,071,303.00	
10	ISOKO SOUTH	13,238,735.00	60,663,810.00	31,529,930.80	45,229,217.27	36,334,804.00	
11	NDOKWA EAST	55,079,122.17	75,496,572.84	69,966,633.67	64,413,240.33	44,308,697.60	
12	NDOKWA WEST	16,418,650.00	80,130,641.68	41,976,350.00	30,727,794.98	55,524,600.00	
13	OKPE	13,037,350.00	12,500,302.93	5,532,000.00	13,988,652.32	10,379,510.00	
14	OSHIMILI NORTH	7,371,950.00	6,180,620.00	21,237,781.55	23,154,979.54	38,479,430.00	
15	OSHIMILI SOUTH	53,715,111.82	73,976,840.00	67,504,261.96	229,011,451.93	59,098,054.88	
16	PATANI	5,460,968.82	1,785,000.00	663,000.00	3,528,437.29	1,926,500.00	
17	SAPELE	49,709,818.14	83,600,603.76	46,719,701.67	124,399,646.83	59,650,542.41	
18	UDU	16,347,200.00	17,809,760.00	18,189,420.00	7,350,038.00	11,982,506.60	
19	UGHELLI NORTH	45,438,852.40	88,422,800.88	54,411,980.68	108,534,536.79	53,246,737.36	
20	UGHELLI SOUTH	33,891,341.63	43,744,099.60	36,332,199.24	51,034,367.68	37,239,479.00	
21	UKWUANI	25,024,050.00	10,995,900.00	12,085,000.00	15,950,755.14	16,554,150.00	
22	UVWIE	58,614,435.59	35,282,874.28	23,896,492.00	68,221,548.88	76,515,765.71	
23	WARRI NORTH	5,595,900.00	12,467,000.00	11,916,000.00	10,244,225.17	9,678,000.00	
24	WARRI SOUTH	111,561,245.08	55,567,533.47	90,307,132.26	92,987,053.69	94,262,032.94	
25	WARRI SOUTH WEST	1,542,000.00	5,421,537.58	47,544,187.40	36,357,501.64	38,097,237.58	
	<b>TOTAL</b>	<b>708,968,616.41</b>	<b>869,684,493.01</b>	<b>743,333,429.74</b>	<b>1,260,457,184.51</b>	<b>871,020,902.49</b>	

Table 7.0



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## 3.5.0 PERSONNEL EMOLUMENTS & STAFF STRENGTH

The table below depicts the staff strength and total wage bill of the 25 Local Governments for the year ended 31<sup>st</sup> December, 2022:

### CONSOLIDATED STAFF STRENGTH AND PERSONNEL EMOLUMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

S/N	LGA	LOCAL GOVT. COUNCIL		LOCAL GOVT. EDUC. AUTHORITY		TOTAL	
		STAFF STRENGTH	PERSONNEL EMOLUMENT(₦)	STAFF STRENGTH	PERSONNEL EMOLUMENT(₦)	STAFF STRENGTH	PERSONNEL EMOLUMENT (₦)
1	ANIOCHA NORTH	398	746,244,361.75	512	693,812,477.85	910	1,440,056,839.60
2	ANIOCHA SOUTH	435	674,751,310.17	302	489,045,576.40	737	1,163,796,886.57
3	BOMADI	435	698,968,540.27	435	264,607,400.73	870	963,575,941.00
4	BURUTU	224	636,626,415.46	316	739,563,601.65	540	1,376,190,017.11
5	ETHIOPE EAST	475	834,744,867.95	874	1,254,139,363.97	475	2,088,884,231.92
6	ETHIOPE WEST	471	833,284,574.93	992	1,195,488,274.73	1463	2,028,772,849.66
7	IKA NORTH EAST	403	776,966,022.29	616	825,064,671.83	403	1,602,030,694.12
8	IKA SOUTH	374	744,888,128.91	507	812,147,202.67	881	1,557,035,331.58
9	ISOKO NORTH	467	894,290,736.08	336	542,067,152.13	803	1,436,357,888.21
10	ISOKO SOUTH	364	518,396,206.48	1248	1,368,624,326.18	364	1,887,020,532.66
11	NDOKWA EAST	354	694,211,237.87	541	743,978,841.37	895	1,438,190,079.24
12	NDOKWA WEST	495	912,839,896.30	388	610,859,586.82	883	1,523,699,483.12
13	OKPE	511	1,057,028,010.31	490	647,898,509.90	1001	1,704,926,520.21
14	OSHIMILI NORTH	423	822,983,361.81	262	413,526,520.94	685	1,236,509,882.75
15	OSHIMILI SOUTH	449	858,867,118.62	439	585,737,556.90	888	1,444,604,675.52
16	PATANI	367	699,449,293.53	485	408,402,507.36	852	1,107,851,800.89
17	SAPELE	304	798,692,570.68	442	724,771,092.89	304	1,523,463,663.57
18	UDU	501	955,993,520.65	583	842,847,269.44	1084	1,798,840,790.09
19	UGHELLI NORTH	507	1,055,367,987.75	841	1,342,493,935.09	1348	2,397,861,922.84
20	UGHELLI SOUTH	352	802,905,781.50	932	1,408,462,277.56	1248	2,211,368,059.06
21	UKWUANI	368	723,213,248.41	348	527,292,968.60	368	1,250,506,217.01
22	UVWIE	515	893,925,363.94	384	596,071,202.47	899	1,489,996,566.41
23	WARRI NORTH	502	887,478,291.98	303	313,172,994.31	502	1,200,651,286.29
24	WARRI SOUTH	319	1,093,969,202.30	345	621,299,509.54	664	1,715,268,711.84
25	WARRI SOUTH WEST	395	789,927,184.76	325	520,515,105.81	720	1,310,442,290.57
	<b>TOTAL</b>	<b>10,408</b>	<b>20,406,013,235</b>	<b>13,246</b>	<b>18,491,889,927</b>	<b>23,654</b>	<b>38,897,903,161.84</b>

Table 7.0



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

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## PART FOUR

### CONSOLIDATED GENERAL PURPOSE FINANCIAL STATEMENTS

#### 4.1 DELTA STATE GOVERNMENT OF NIGERIA CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE OF THE 25 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

PREVIOUS YEAR ACTUAL (2021)		NOTE	ACTUAL 2022	BUDGET 2022	VARIANCE
₦	REVENUE		₦	₦	₦
31,807,880,946.49	Federal Allocation	1	36,938,736,057.06	69,881,247,174.05	(32,942,511,116.99)
18,319,378,325.53	Value Added Tax (VAT) Allocation	2	22,832,022,102.08	16,171,526,440.03	6,660,495,662.05
	SURE-P Fund	3	3,529,734,298.70	1,352,216,960.44	2,177,517,338.26
3,323,703,743.63	Share of 10% State IGR	4	5,217,549,342.67	11,537,584,555.94	(6,320,035,213.27)
	State Government Grant	6	500,000,000.00	622,000,000.00	(122,000,000.00)
	State Augmentation	5	1,139,988,500.03	130,832,200.00	1,009,156,300.03
1,207,946,687.13	Non-Tax Revenue	7	871,020,902.49	4,426,525,673.96	(3,555,504,771.47)
503,697.50	Investment Income	8	1,223,265.60	62,500,000.00	(61,276,734.40)
	Interest Earned		-	-	-
	Donation	9	500,000.00	-	500,000.00
2,612,804,914.31	Other Revenue	10	234,036,682.38	654,509,087.00	(420,472,404.62)
	Transfer from other Government Entities		-	-	-
<b>57,271,714,617.09</b>	<b>Total</b>		<b>71,264,811,151.01</b>	<b>104,184,433,004.42</b>	<b>(32,919,621,853.41)</b>
	<b>EXPENDITURE</b>		-	-	-
35,357,904,932.80	Salaries & Wages	11	39,109,417,993.76	46,932,786,736.28	(7,823,368,742.52)
7,596,948,544.11	Socia Contribution/l Benefits	12	9,606,318,549.64	6,287,505,408.86	3,318,813,140.78
9,436,998,705.84	Overhead Cost	13	11,599,838,648.40	19,137,848,004.93	(7,538,009,356.53)
	Donation	14	10,000,000.00	748,310,689.75	(738,310,689.75)
7,110,879.15	Finance Cost	15	650,000.00	-	650,000.00
1,283,057,985.25	Depreciation Charges	21	1,483,872,246.93	168,285,156.99	1,315,587,089.94
1,820,705,417.92	Bad Debts Charges	33	212,537,345.46	-	212,537,345.46
<b>55,502,726,465.07</b>	<b>Total Expenditure (b)</b>		<b>62,022,634,784.19</b>	<b>73,274,735,996.81</b>	<b>(11,252,101,212.62)</b>
<b>1,768,988,152.02</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c=(a-b)</b>		<b>9,242,176,366.82</b>	<b>30,909,697,007.61</b>	<b>(21,667,520,640.79)</b>
(52,875,000.00)	Gain/ Loss on Disposal of Asset	32	(25,085,937.00)	-	(25,085,937.00)
<b>(52,875,000.00)</b>	<b>Total Non-Operating Revenue/(Expenses) (d)</b>		<b>(25,085,937.00)</b>	-	<b>(25,085,937.00)</b>
1,716,616,849.52	Surplus/(Deficit) from Ordinary Activities e=(c+d)		9,217,090,429.82	30,909,697,007.61	(21,692,606,577.79)
	Minority Interest Share of Surplus/ (Deficit) (f)		-	-	-
<b>1,716,616,849.52</b>	<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>		<b>9,217,090,429.82</b>	<b>30,909,697,007.61</b>	<b>(21,692,606,577.79)</b>



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

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## DELTA STATE GOVERNMENT OF NIGERIA

### 4.2 CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE 25 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

ASSETS	NOTE	2022	2021
<b>Current Assets</b>		₦	₦
Cash and Cash Equivalents	25	2,180,652,469.66	633,399,843.42
Receivables	26	6,567,330,775.47	4,752,263,079.48
Prepayments	16	8,473,108,162.29	4,744,283,775.74
Inventories	27	23,488,454.00	21,795,534.20
<b>Total Current Assets</b> A		<b>17,244,579,861.42</b>	<b>10,151,742,232.84</b>
<b>Non-Current Assets</b>		-	
Long Term Loans		-	7,500,000.00
Investments	28	155,557,109.49	155,557,109.63
Property, Plant & Equipment	29	68,910,816,467.79	67,296,441,125.33
Investment Property		-	-
Intangible Assets		-	-
<b>Total Non-Current Assets</b> B		<b>69,066,373,577.28</b>	<b>67,459,498,234.96</b>
<b>Total Assets</b> C = A + B		<b>86,310,953,438.70</b>	<b>77,611,240,467.80</b>
<b>LIABILITIES</b>		-	
<b>Current Liabilities</b>		-	
Deposits	22	808,838,522.57	983,980,120.49
Short Term Loans & Debts	24	174,833,899.79	78,159,013.04
Unremitted Deductions	23	772,466,925.05	1,190,687,833.73
Payables	30	2,647,286,530.67	3,359,130,728.15
Short Term Provisions		-	-
Current Portion of Borrowings		-	-
<b>Total Current Liabilities</b> D		<b>4,403,425,878.08</b>	<b>5,611,957,695.41</b>
<b>Non-Current Liabilities</b>		-	
Public Funds		-	-
Long Term Provisions		-	-
Long Term Borrowings	31	12,000,000.00	82,000,000.00
<b>Total Non-Current Liabilities</b> E		<b>12,000,000.00</b>	<b>82,000,000.00</b>
<b>Total Liabilities: F = D + E</b>		<b>4,415,425,878.08</b>	<b>5,693,957,695.41</b>
<b>Net Assets: G = C - F</b>		<b>81,895,527,560.62</b>	<b>71,917,282,777.39</b>
<b>NET ASSETS/EQUITY</b>		-	
Capital Grant		-	-
Reserves		49,539,465,778.95	60,228,279,958.64
Accumulated Surpluses/(Deficits)		32,356,061,781.67	11,689,002,818.75
Minority Interest		-	-
<b>Total Net Assets/Equity: H=G</b>		<b>81,895,527,560.62</b>	<b>71,917,282,777.39</b>



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

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## DELTA STATE GOVERNMENT OF NIGERIA

### 4.3 CONSOLIDATED STATEMENT OF CASHFLOW OF THE 25 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2022	2021
Inflows		₦	₦
Federal Allocation	1	35,742,273,978.99	30,731,742,420.07
Value added Tax (VAT) Allocation	2	22,121,446,880.32	18,148,895,266.78
SURE-P Fund	3	3,529,734,318.70	-
Share of 10% State IGR	4	5,217,549,342.67	3,323,703,743.68
State Government Grant	6	500,000,000.00	-
State Augmentation	5	1,139,988,500.03	-
Non-Tax Revenue	7	968,852,066.49	1,051,964,231.08
Investment Income	8	1,223,265.60	503,697.50
Donation	9	500,000.00	-
Other Revenue	10	-	86,395,179.05
<b>Total Inflow from Operating Activities (A)</b>		<b>69,221,568,352.80</b>	<b>53,343,204,538.16</b>
<b>Outflows</b>		-	-
Salaries & Wages	11	39,114,129,260.52	35,331,136,397.07
Social Contribution/ Benefits	12	9,644,860,660.55	7,443,028,724.36
Overhead Cost	13	11,534,693,149.53	10,070,939,004.19
Prepayments	16	3,961,216,692.50	(850,857,152.44)
Donation	14	10,000,000.00	-
Transfer to other Government Entities		-	-
Finance Cost	15	650,000.00	7,110,879.15
<b>Total Outflow from Operating Activities (B)</b>		<b>64,265,549,763.10</b>	<b>52,001,357,852.33</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)</b>		<b>4,956,018,589.70</b>	<b>1,341,846,685.83</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		-	-
Proceeds from Sale of PPE		903,400.00	8,105,000.00
Purchase/ Construction of PPE	18	(3,151,442,807.95)	(1,637,503,330.66)
Purchase of inventories	27	(4,400,000.00)	-
<b>Net Cash Flow from Investing Activities</b>		<b>(3,154,939,407.95)</b>	<b>(1,629,398,330.66)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		-	-
Deposit Received	20	11,888,135,479.68	133,000,000.00
Deposit Remitted	20	(11,931,917,589.55)	11,068,825,391.12
Repayment of Borrowings	19	(104,395,090.45)	(11,074,509,757.10)
Distribution of Surplus/Dividends Paid		-	(34,080,618.81)
<b>Net Cash Flow from Financing Activities</b>		<b>(148,177,200.32)</b>	<b>93,235,015.21</b>
<b>Net Cash Flow from all Activities</b>		<b>1,652,901,981.43</b>	<b>(194,316,630.06)</b>
Adjusted Cash & Its Equivalent as at 1/1/2022		527,750,488.23	827,716,478.48
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>		<b>2,180,652,469.66</b>	<b>633,399,848.42</b>



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

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## DELTA STATE GOVERNMENT OF NIGERIA

### 4.4 CONSOLIDATED STATEMENT OF CHANGES IN NET ASSET & EQUITY OF THE 25 LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVES	ACCUMULATED SURPLUS/DEFICIT	TOTAL
		₦	₦	₦
BALANCE AS AT 1ST JAN 2022		58,989,621,150.30	12,872,619,753.40	71,862,240,903.70
PRIOR YEAR ADJUSTMENT:		754,252,487.00	61,943,740.75	816,196,227.75
RESTATE BALANCE		<b>59,743,873,637.30</b>	<b>12,934,563,494.15</b>	<b>72,678,437,131.45</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			9,217,090,429.17	9,217,090,429.17
TOTAL		<b>59,743,873,637.30</b>	<b>22,151,653,923.32</b>	<b>81,895,527,560.62</b>



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

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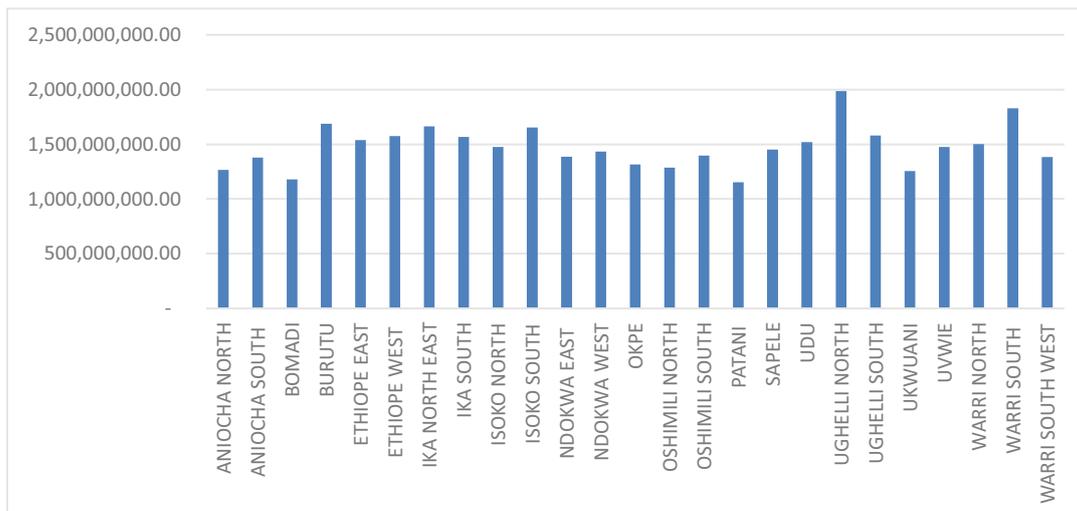


## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

### 1. FEDERAL ALLOCATION - ₦36,938,736,057.06

This sum of **₦36,938,736,057.06** above represents allocation received by the 25 Local Governments from the Federation Account in line with the provisions of the Constitution of the Federal Republic of Nigeria. However, total cash inflow from Federation Account Allocation Committee (FAAC) during the year was **₦35,742,273,978.99**. The difference between both figures of **₦1,196,462,078.07** is as a result of the net movement in FAAC revenue Receivables. Below is the graphical representation of the Consolidated Statutory Revenue ordered according the size of allocation received from highest to lowest:

**FAAC RECEIPTS BY LOCAL GOVERNMENTS**



See *Appendix 1* for further details.

### 2. VALUE ADDED TAX(VAT) - ₦22,832,022,102.08

The sum of **₦22,832,022,102.08** represents VAT Allocation that accrued to the 25 Local Governments in line with the provisions of the VAT Act. Actual cash inflow from VAT Allocation was **₦22,121,446,880.32**. The difference of **₦710,575,221.76** between both figures is as a result of net movement in VAT revenue Receivables. Below is the graphical representation of the Consolidated VAT Allocation ordered according the size received from highest to lowest:

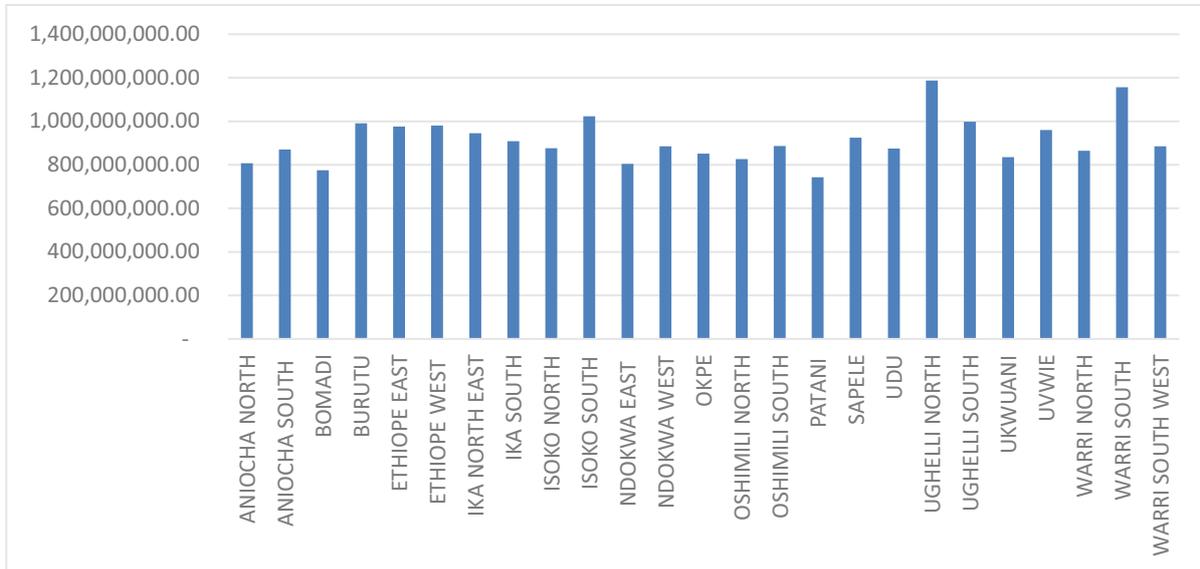


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## VAT RECEIPTS BY LOCAL GOVERNMENTS



See *Appendix 1* for details

### 3. SURE-P FUND - ₦3,529,734,318.70

This represents Subsidy Reinvestment Programme Allocation distributed to 25 Local Governments during the year under review.

### 4. 10% STATE ALLOCATION - ₦5,217,549,342.67

This represents share of State internally generated revenue received by the 25 Local Governments in line with the Delta State Local Government Law (2013) as amended and the constitution of the Federal Republic of Nigeria. Actual cash inflow from 10% State IGR was also ₦5,217,549,342.67. Below is the graphical representation of the Consolidated 10% State Allocation:

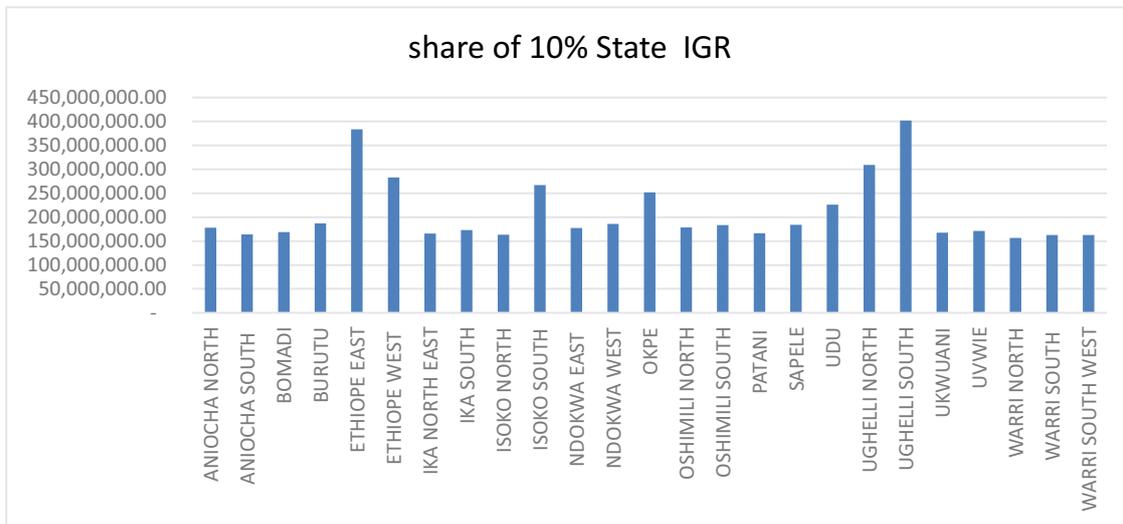


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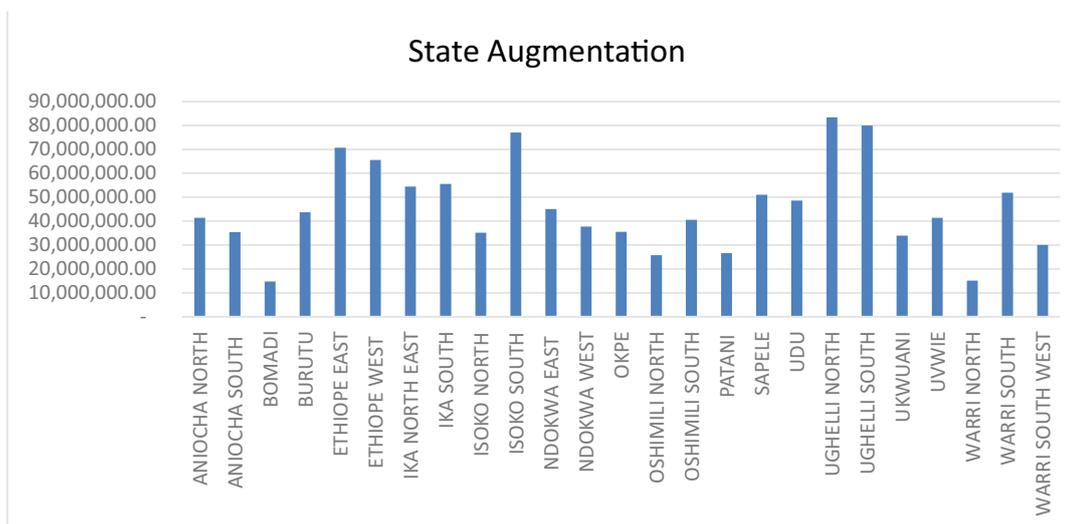
## 10% STATE IGR RECEIPTS BY LOCAL GOVERNMENTS



See *Appendix 1* for details.

### 5. STATE GOVERNMENT AUGMENTATION: ₦1,139,988,500.03

The sum of ₦1,139,988,500.03 reported above stands for the total amount of State Government augmentation of primary school teachers' salaries released to the 25 Local Governments during the period under review.



See *Appendix 1* for further details.

### 6. STATE GOVERNMENT GRANT: ₦500,000,000.00

The above represents sum released from State Government as Grant to the 25 Local Governments at ₦20,000,000.00 each to help tackle the flooding across the State during the year under review.



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

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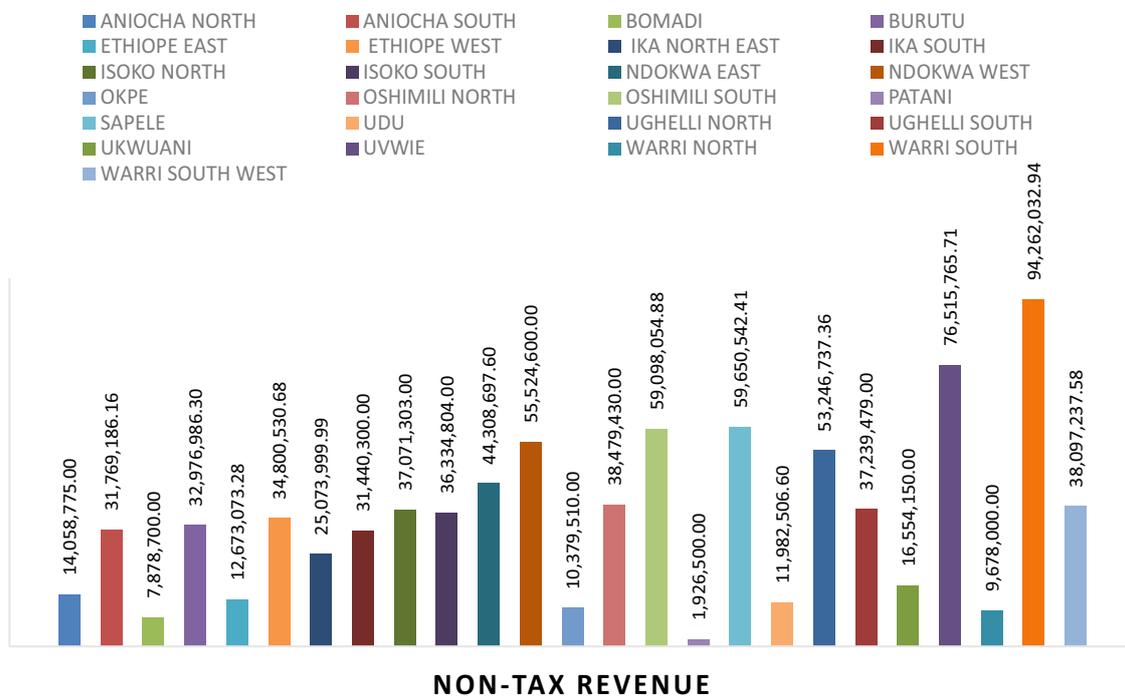


## 7. NON-TAX REVENUE - ₦871,020,902.49

Non-tax revenue comprises all internally generated revenue of the 25 Local Governments. Actual cash inflow was ₦968,852,066.49 which includes net movement in accrued revenue of during the period.

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

### IGR REALIZATION BY LOCAL GOVERNMENTS



Figures are in Naira

## 8. INVESTMENT INCOME - ₦1,223,265.60

This represents dividends derived from investment for the year 2022 by Ika south Local Government.

See *Appendix 1* for further details.

## 9. DONATION - ₦500,000.00

This represents sum donated to Ndokwa West Local Government by Zenith Bank.



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

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## 10. OTHER REVENUE - ₦234,036,682.38

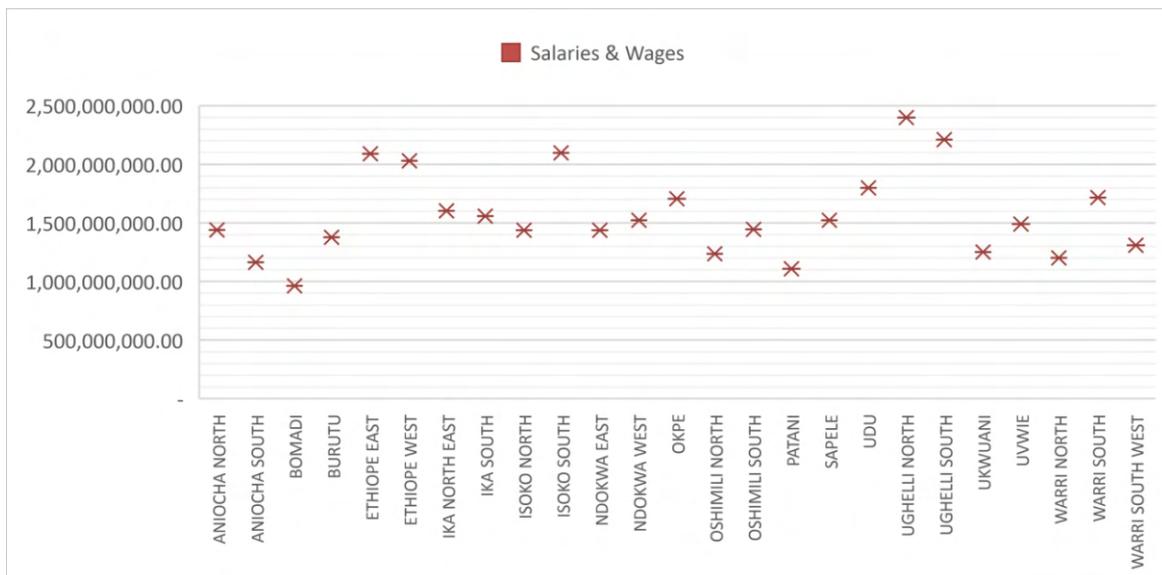
This represents the amount of waiver given in respect of stale deposits during the year under review.

## 11. SALARIES AND WAGES - ₦39,109,417,993.76

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 5% Traditional Council allowances across the 25 Local Governments of the State. The actual salaries and wages pay-out in 2022 (including net movement in salary arrears during the year) was **₦39,114,129,260.52**

Salaries and Wages are graphically represented below:

### SALARIES AND WAGES -2022



Figures are in Naira

See further details on *Appendix 2* below.

## 12. SOCIAL CONTRIBUTION - ₦9,606,318,549.64

This represents contributory pensions deducted from salaries of 25 Local Governments' staff and primary school teachers and remitted to the Bureau of Local Government Pensions. It also includes retirement bonds etc. The actual out flow in respect of Social Contribution in 2022 (including net movement in salary arrears during the year) was **₦9,644,860,660.55**



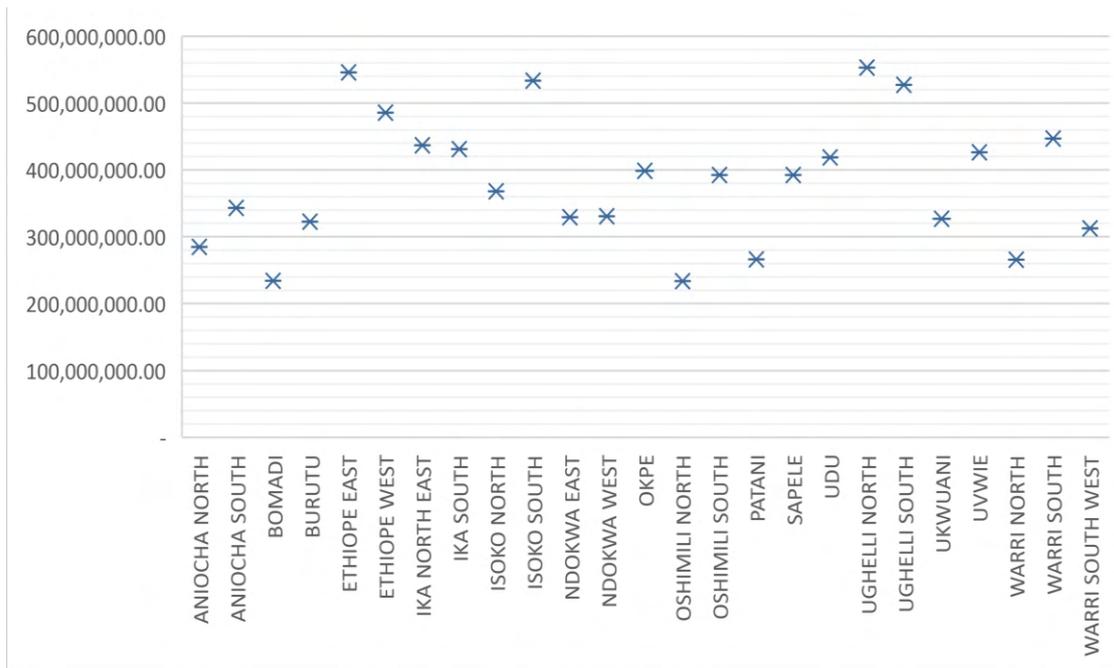
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Graphically representation of individual Local Government social benefit costs is hereunder:

## SOCIAL CONTRIBUTION-2022



See *Appendix 2* for further details.

### 13. OVERHEAD COST - ₦11,599,838,648.40

This represents total overhead cost incurred during the year by the 25 Local Governments. The actual out flow in respect of Overhead cost in 2022 was ₦11,534,693,149.53 ((including net movement in salary arrears during the year). The difference between both figures is as a result of net movement in payables in respect of overhead costs.

Graphically representation is hereunder:

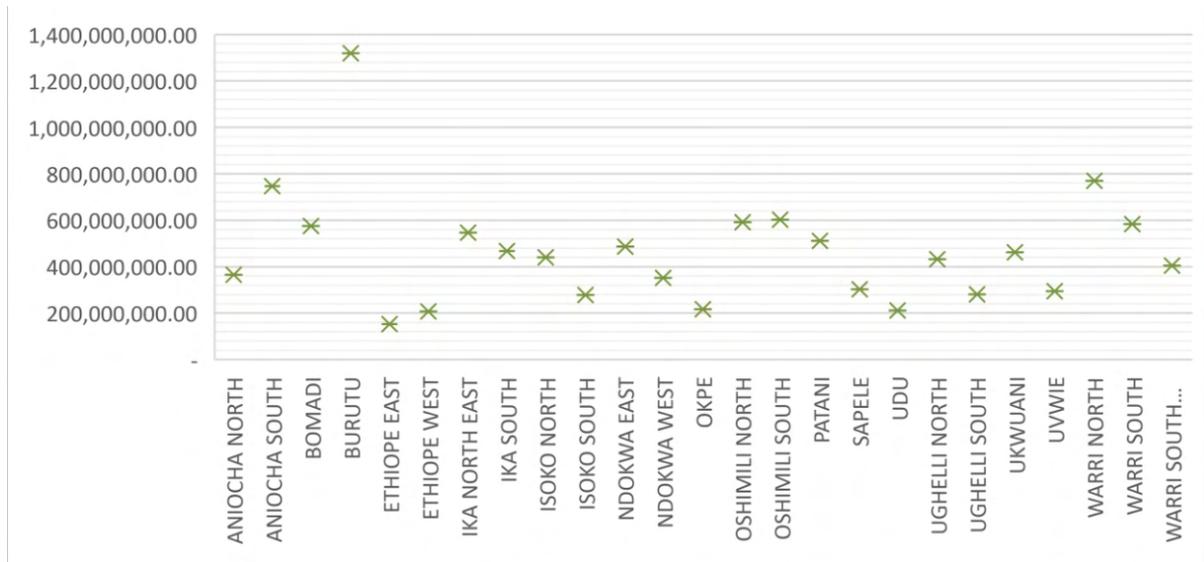


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## OVERHEAD COST- 2022



Amounts are in Naira

See *Appendix 2* for further details.

### 14. DONATION - ₦10,000,000.00

This represents sum donated by Ika South Local Government to Oshimili South Local Government to assist in tackle flood incident.

### 15. FINANCE COST - ₦650,000.00

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

### 16. PREPAYMENT - ₦8,473,108,162.29

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 2022 accounting year.

During the year, there was a negative net movement in prepayments account amounting to **₦3,961,216,692.50** representing the difference between advances granted and those retired. Details are contained on *Appendix 3* below.



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

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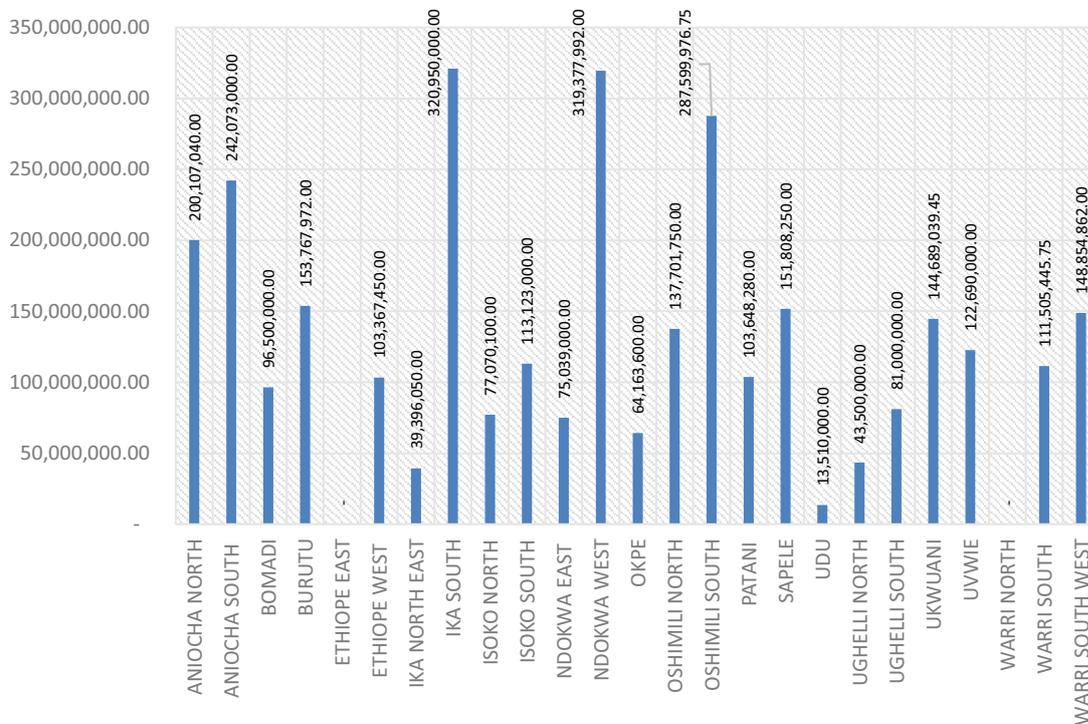
## 17. PROCEEDS FROM SALE OF PPE - ₦903,400.00

This represents sum realised from the sale of assets including investments and PPE by Oshimili South Local Government.

## 18. PURCHASE/CONSTRUCTION OF PPE-₦3,151,442,807.95

During the year under review, the 25 Local Governments spent a total of ₦3,151,442,807.95 as capital expenditure for purchase/construction of PPE.

Graphically representation is hereunder:



## 19. REPAYMENT OF BORROWINGS - ₦104,395,090.45

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

Proceeds from borrowings	
LGA	AMOUNT (₦)
ANIOCHA NORTH	13,000,000.00
ISOKO SOUTH	23,895,090.45
PATANI	40,000,000.00
WARRI NORTH	27,500,000.00
<b>TOTAL</b>	<b>104,395,090.45</b>



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

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## 20. DEPOSITS/DEDUCTIONS RECEIVED REFUNDED/REMITTED - ₦11,888,135,479.68 & ₦11,931,917,589.55

Various deductions received and remitted during the year amounted to ₦11,888,135,479.68 and ₦11,931,917,589.55 respectively.

All deductions received during the year were duly remitted to the appropriate authorities and beneficiaries. Amount remitted exceeded deductions received with ₦43,782,109.87 which represents additional remittance made in respect of unremitted deductions of previous years.

## 21. DEPRECIATION CHARGES - ₦1,483,872,246.93

This represents the portion of PPE used up and expended by the 25 Local Governments for the year 2022. Details are shown on *Appendix 2* below.

## 22. DEPOSITS - ₦808,838,522.57

A total of ₦808,838,522.57 was outstanding on Deposits Account as at 31<sup>st</sup> December, 2022. This account represents retention fees from payment made to Contractors. See Appendix D for details.

## 23. UNREMITTED DEDUCTIONS - ₦772,466,925.05

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

Further details are contained on *Appendix 5* to this report

## 24. SHORT TERM LOANS AND DEBTS - ₦174,833,899.79

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

Short-term Loans & Debts	
LGA	AMOUNT (₦)
BOMADI	144,504,323.30
WARRI NORTH	(570,423.51)
<b>TOTAL</b>	<b><u>143,933,899.79</u></b>



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

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### **25. CASH AND ITS EQUIVALENT - ₦2,180,652,469.66**

This represents cash and bank balances of the 25 Local Governments as per cash book as at 31<sup>st</sup> December, 2022. Error was observed in the balance brought forward from 2021 of cash and its Equivalent between Bank Statements of the Local Government, GPFS and Audit Report 2021. There was need to harmonize the balances brought forward which led to the Adjusted Cash and its Equivalents Brought Forward displayed in the Cash Flow Statement. The resulting difference has been charged against Reserves in the Statement of Net asset/ Equity. See details on *Appendix 4* below.

### **26. RECEIVABLES - ₦6,567,330,775.47**

This represents various sums owed to the 25 Local Governments. It includes Statutory Allocation, VAT Allocation and internal revenue due but money has not been received as at the close of business on 31<sup>st</sup> December, 2022. The likelihood of receiving this money is near certainty; therefore, no provision for bad debts was made. See *Appendix 5* for details.

### **27. INVENTORIES - ₦23,488,454.00**

This represents unissued items in the stores of the 25 Local Governments as at 31<sup>st</sup> December, 2022. Find details on *Appendix 4*

### **28. INVESTMENTS (FINANCIAL) - ₦155,557,109.49**

This represents stocks held by the 25 Local Governments in various companies. *Appendix 4* has details.

### **29. PROPERTY, PLANT AND EQUIPMENT(PPE): ₦68,910,816,467.79**

This represents the Net Book Value of physical assets held by the 25 Local Governments as at 31<sup>st</sup> December, 2022 after accumulated depreciation. Details are on *Appendix 4* and further detailed classification on *Appendix 3* below.



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

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## 30. PAYABLES - ₦2,647,286,530.67

This represents various staff claims, contractual obligations, salary arrears etc. standing unpaid against the 25 Local Governments as at 31<sup>st</sup> December, 2022. Details are on *Appendix 5* below.

## 31. LONG TERM BORROWING - ₦12,000,000.00

This represents borrowings repayment of which exceeds one year period.

Long-Term Borrowing	
LGA	AMOUNT (₦)
	12,000,000.00
PATANI	
TOTAL	<u>12,000,000.00</u>

## 32. LOSS ON DISPOSAL OF ASSETS - ₦25,085,937.00

This arose from the net book value (NBV) of PPE disposed being over the sum realized from disposal during the year under review. Below are the affected Local Governments:

Loss on Disposal of Asset	
LGA	AMOUNT (₦)
IKA SOUTH	13,000,000.00
WARRI SOUTH WEST	12,085,937.00
TOTAL	<u>25,085,937.00</u>

## 33. BAD DEBTS - ₦212,537,345.46

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





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

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE -UKU

### STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021	CLASSIFICATION	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VERIANCE ON FINAL BUDGET (₦)
<b>₦</b>	<b>REVENUE</b>				
1,069,342,178.98	Statutory Allocation	1	1,264,694,095.37	2,573,861,631.44	1,309,167,536.07
647,082,453.16	VAT Allocation	1	807,086,784.67	1,003,648,178.64	196,561,393.97
93,035,800.17	10% State Allocation	1	177,627,300.57	571,207,575.92	393,580,275.35
	Sure-P	1	141,189,371.96		
	State Augmentation	1	41,336,003.93		
5,576,482.14	Grants	1	20,000,000.00		
15,941,157.06	Non Tax Revenue	2	14,058,775.00	67,118,000.00	53,059,225.00
28,695,642.76	Other Revenue(Deposit waiver)				
<b>1,859,673,714.27</b>	<b>Total Revenue</b>		<b>2,465,992,331.50</b>	<b>4,215,835,386.00</b>	<b>1,952,368,430.39</b>
	<b>EXPENDITURE</b>				
1,304,050,534.59	Salaries & Wages (Staff)	3	1,440,056,839.60	1,851,107,389.86	411,050,550.26
215,540,633.49	Social Benefits	4	284,730,568.47	295,097,226.00	10,366,657.53
232,230,235.34	Overhead Cost	5	365,693,131.65	484,600,000.00	118,906,868.35
20,359,941.55	Depreciation Charges	7	25,074,538.94	0.00	
	Accrued Expenses				
	Financial cost		650,000.00		
	Impairment Cost				
82,748,459.45	Bad Debts(waiver on advances)	5a	3,060,900.00		
	Transfers				
<b>1,854,929,804.42</b>	<b>Total Expenditure</b>		<b>2,119,265,978.66</b>	<b>2,630,804,615.86</b>	<b>540,324,076.14</b>
<b>4,743,909.85</b>	<b>Surplus/(deficit) from operating activities for the period</b>		<b>346,726,352.84</b>	<b>1,585,030,770.14</b>	<b>1,412,044,354.25</b>
	Transfer on Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
<b>4,743,909.85</b>	<b>Net Surplus/Deficit for the period</b>		<b>346,726,352.84</b>	<b>1,585,030,770.14</b>	<b>1,412,044,354.25</b>



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

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE -UKU STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	8	23,256,737.36	12,499,171.47
Receivable	6	225,835,843.97	163,577,962.47
Prepayments	9	169,677,468.32	54,217,448.32
Inventories	10	1,200,000.00	3,500,000.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>419,970,049.65</b>	<b>233,794,582.26</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	11	4,757,186.10	4,757,186.10
Property, plant & equipment	7	2,348,839,916.28	2,173,807,415.22
<b>TOTAL NON - CURRENT ASSETS (B)</b>		<b>2,353,597,102.38</b>	<b>2,178,564,601.32</b>
<b>TOTAL ASSETS</b>		<b>2,773,567,152.03</b>	<b>2,412,359,183.58</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			
Deposits (Unremitted Deductions)	12	237,315.93	356,251.51
Accrued Expenses	13	64,032,441.28	34,066,307.95
Short Term Loans		0.00	13,000,000.00
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>64,269,757.21</b>	<b>47,422,559.46</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>	8	<b>64,269,757.21</b>	<b>47,422,559.46</b>
<b>NET ASSETS G=C-F</b>		<b>2,709,297,394.82</b>	<b>2,364,936,624.12</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	11	320,153,278.55	320,153,278.55
Accumulated surpluses(deficits)	12	2,389,144,116.27	2,044,783,345.57
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>2,709,297,394.82</b>	<b>2,364,936,624.12</b>



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

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL	2021 ACTUAL
		₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	1	1,221,271,922.78	1,042,022,236.67
VAT Allocation	1	782,993,393.62	639,507,809.94
10% State Allocation	1	177,627,300.57	93,035,800.17
State Augmentation	1	41,336,003.93	
Sure-P Allocation	1	141,189,371.96	
Grant & Aids	1	20,000,000.00	
Non-Tax Revenue	2	13,889,975.00	15,941,157.06
Other Revenue			
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>2,398,307,967.86</b>	<b>1,790,507,003.84</b>
<b>OUTFLOW</b>			
Personnel Emolument	3	1,440,056,839.60	1,304,050,534.59
Social benefit	4	284,730,568.47	215,540,633.49
Consolidated Rev. fund charge		0.00	
Overhead Cost	5	333,426,998.32	226,254,609.39
Finance Cost		650,000.00	
Advances-Prepayment	6	115,460,020.00	9,803,905.00
Transfer to other Govt.			
<b>Total Outflow</b>		<b>2,174,324,426.39</b>	<b>1,755,649,682.47</b>
Net Cash Inflow from Operating Activities		<b>223,983,541.47</b>	<b>34,857,321.37</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			
Purchase of PPE (Capital)		<b>(200,107,040.00)</b>	<b>(39,150,000.00)</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(200,107,040.00)</b>	<b>(39,150,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received		598,995,893.34	547,206,635.83
Loan Received			13,000,000.00
Deposit Refunded		(599,114,828.92)	(546,948,950.22)
Loan Repayment		(13,000,000.00)	
Net Cash Flow From Financing Activities (C)		<b>(13,118,935.58)</b>	<b>13,257,685.61</b>
Net Cash Flow From All Activities (A-B+C)		<b>10,757,565.89</b>	<b>8,965,006.98</b>
Cash & Its Equivalent as @ 1/1/22		<b>12,499,171.47</b>	<b>3,534,164.49</b>
Prior year Adjustment			
Closing Cash/Cash Equivalent @ 31/12/22	8	<b>23,256,737.36</b>	<b>12,499,171.47</b>



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

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## ANIOCHA NORTH LOCAL GOVERNMENT, ISSELE-UKU

### STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVE (₦)	ACCUMULATED SURPLUS( ₦)	TOTAL (₦)
Balance as at 1st January, 2022		2,044,783,345.57	320,153,278.55	2,364,936,624.12
<b>PRIOR YEAR ADJUSTMENT</b>				
Adjustment on Previous year			(2,365,582.14)	(2,365,582.14)
<b>Restated Balance</b>		<b>2,044,783,345.57</b>	<b>317,787,696.41</b>	<b>2,362,571,041.98</b>
Surplus/Deficit for the period			346,726,352.84	346,726,352.84
<b>Balance as at 31st December, 2022</b>		<b>2,044,783,345.57</b>	<b>664,514,049.25</b>	<b>2,709,297,394.82</b>



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

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## ANIOCHA SOUTH LOCAL GOVERNMENT



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

#### **STATEMENT NO. 1 RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

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

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

**Sgd:**

**OYIBORHORO F. EFE**

Treasurer to the Local Government

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

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

In our opinion, these financial statements fairly reflect the financial position of the Aniocha South Local Government Council, Ogwashi - Uku as at 31<sup>st</sup> December, 2022 and its operation for the year ended on the date.

**Sgd:**

**OYIBORHORO F. EFE**

Treasurer to the Local Government

Date:

**Sgd:**

**O. J. AKPODIETE**

Head of Personnel Management

Date:

**Sgd:**

**HON.(PST) JUDE CHUKWUNWIKE**

Executive Chairman

Date:



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

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## ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,189,998,729.48	Statutory Allocation	2	1,377,464,327.37	3,000,000,000.00	(1,622,535,672.63)
699,016,364.56	Value Added Tax	2	870,056,585.75	0.00	(68,943,414.25)
0.00	Sure – P Allocation		141,189,371.96	0.00	141,189,371.96
63,562,486.44	10% State Allocation	2	163,536,344.62	329,590,595.10	(166,054,250.48)
0.00	State Augmentation		35,383,001.30	0.00	35,383,001.30
30,743,644.47	Non - Tax Revenue	1	31,769,186.16	31,496,200.00	272,986.16
	Aids & Grant		20,000,000.00	0.00	20,000,000.00
55,033,161.55	Miscellaneous Income		0.00	0.00	
<b>2,038,354,386.50</b>	<b>Total Revenue</b>		<b>2,639,398,817.16</b>	<b>4,300,086,795.10</b>	<b>(1,660,687,977.94)</b>
	<b>EXPENDITURE</b>				
1,094,947,390.14	Salaries & Wages	3	1,163,796,886.57	809,304,295.94	354,492,590.63
215,909,629.96	Social Benefits	4	343,387,681.10	0.00	343,387,681.10
377,424,819.86	Overhead Cost	5	746,608,854.51	880,500,000.00	(133,891,145.49)
24,176,032.82	Depreciation		41,664,325.92	0.00	41,664,325.92
<b>1,712,457,872.78</b>	<b>Total Expenditure</b>		<b>2,295,457,748.10</b>	<b>1,689,804,295.94</b>	<b>605,653,452.16</b>
<b>325,896,513.72</b>	Surplus(Deficit)from Operating Activities For the Period		<b>343,941,069.06</b>	<b>2,610,282,499.16</b>	<b>(2,266,341,430.10)</b>
	Total Non-Operating Expenses		0.00	0.00	0.00
	<b>Gain/Loss on DISPOSAL OF ASSET</b>		0.00	0.00	0.00
<b>325,896,513.72</b>	<b>Net Surplus /Deficit for the period</b>		<b>343,941,069.06</b>	<b>2,610,282,499.16</b>	<b>(2,266,341,430.10)</b>



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

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## ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI-UKU

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
Cash and its Equivalent	7	107,621,085.67	79,097,077.89
Prepayments	9	90,768,601.92	48,111,601.92
Receivable	13	244,058,417.40	171,707,030.20
Inventories		0.00	0.00
<b>TOTAL CURRENT ASSET</b>		<b>442,448,104.99</b>	<b>298,915,710.01</b>
NON CURRENT ASSET			
Long term loans			
Investment	8	5,716,784.24	5,716,784.24
Property, Plant & Equipment	12	2,580,070,593.36	2,379,661,919.19
<b>Total Non-Current Assets</b>		<b>2,585,787,377.60</b>	<b>2,385,378,703.43</b>
<b>TOTAL ASSETS</b>		<b>3,028,235,482.59</b>	<b>2,684,294,413.44</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits (Unremitted Deductions)	10	1,661,825.61	1,661,825.61
PAYABLES			
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>1,661,825.61</b>	<b>1,661,825.61</b>
<b>NET ASSETS</b>		<b>3,026,573,656.98</b>	<b>2,682,632,587.83</b>
Reserves		2,214,895,439.45	2,214,895,439.50
Accumulated Surpluses	14	811,678,217.53	<b>467,737,148.47</b>
<b>TOTAL NET ASSET/EQUITY</b>		<b>3,026,573,656.98</b>	<b>2,682,632,587.83</b>



REPORT OF THE AUDITOR-GENERAL  
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**ANIOCHA SOUTH LOCAL GOVERNMENT, OGWASHI -UKU**

**STATEMENT OF FINANCIAL CASHFLOW FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022**

DESCRIPTION	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>INFLOWS</b>			
Statutory Allocation	2	1,330,441,323.29	1,140,780,296.40
Value Added Tax (VAT)	2	844,728,202.63	690,686,582.77
Sure - P Allocation	2	141,189,371.96	0.00
10% State Allocation	2	163,536,344.62	63,562,486.44
State Augmentation	2	35,383,001.30	0.00
Aids & Grant	2	20,000,000.00	0.00
Non – Tax Revenue	1	31,769,186.16	30,743,644.47
<b>Total Inflow from Operating Activities</b>	1	<b>2,567,047,429.96</b>	<b>1,925,773,010.08</b>
<b>OUTFLOWS</b>			
Wages and Salaries	3	1,163,796,886.57	1,094,947,390.14
Social Benefit	4	343,387,681.10	215,909,629.96
Overhead Cost	5	746,608,854.51	393,379,991.33
Advances	9	42,657,000.00	9,961,700.00
<b>Total Outflows</b>		<b>2,296,450,422.18</b>	<b>1,714,198,711.43</b>
Net Cash Flow from Operating Activities		270,597,007.78	<b>211,574,298.65</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			
Purchase of PPE (Capital)	6	(242,073,000.00)	(137,180,000.00)
Net Cash Flow from Investment Activities		(242,073,000.00)	(137,180,000.00)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	10	554,854,845.77	556,139,119.93
Deposits Refunded	10	(554,854,845.77)	(555,709,918.94)
Net Cash Flow Financing Activities		<b>0.00</b>	<b>429,200.99</b>
Net Cash Flow from All Activities		28,524,007.78	<b>74,823,499.64</b>
Adjusted Cash and it's equivalent as at 1/1/2022	14	79,097,077.89	<b>4,273,578.25</b>
<b>Cash &amp; Cash Equivalents as at 31/12/2022</b>		<b>107,621,085.67</b>	<b>79,097,077.89</b>



REPORT OF THE AUDITOR-GENERAL  
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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 2022**

CLASSIFICATION	NOTE	RESERVES (₦)	ACCUMULATED SURPLUS/ DEFICIT (₦)	TOTAL
BALANCE AS AT 1ST JAN 2022		2,214,895,439.36	467,737,148.47	2,682,632,587.83
<b>PRIOR YEAR ADJUSTMENT:</b>				
ERROR OF TRANSPPOSITION IN YEAR 2020		0.09		<b>0.09</b>
RESTATED BALANCE		2,214,895,439.45	467,737,148.47	2,682,632,587.92
<b>Net Surplus/ (Deficit) for the Period</b>			<b>343,941,069.06</b>	<b>343,941,069.06</b>
<b>TOTAL</b>		<b>2,214,895,439.45</b>	<b>811,678,217.53</b>	<b>3,026,573,656.98</b>



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

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## BOMADI LOCAL GOVERNMENT

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 with statutory authority and covers the use of all public financial resources by the Local Government Council, to the best of the Treasurer's knowledge, this system of internal control has operated adequately throughout the period.

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

This Financial Statement fairly reflects the position of Bomadi Local Government Council as 31<sup>st</sup> December, 2022 and its operations for the year ended on the date.

**HON. WILLIAM ANGADI**  
Executive Chairman  
Bomadi Local Government  
Bomadi.

**AKAMBE O. DOUGLAS**  
Head, Personnel Mgt.  
Bomadi Local Govt.  
Bomadi

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



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

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## BOMADI LOCAL GOVERNMENT, BOMADI STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021 (₦)	REVENUE	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VARIANCE ON FINAL BUDGET 2022 (₦)
1,025,711,555.73	Statutory Allocation	1	1,180,089,920.67	2,423,577,773.36	(1,243,487,852.69)
620,941,135.87	Value Added Tax Allocation	2	775,390,481.89	838,888,170.41	(63,497,688.52)
	SURE P Fund	3	141,189,371.66	701,119,931.04	(559,930,559.38)
74,084,662.62	10% State Allocation	4	168,803,816.19	676,146,725.00	(507,342,908.81)
	State Government Grant	5	20,000,000.00	0.00	20,000,000.00
	State Augmentation	6	14,743,973.30	0.00	14,743,973.30
5,585,870.00	Non -Tax Revenue	7	7,878,700.00	153,979,162.50	(146,100,462.50)
	Donation				-
	Investment income				-
599,850,850.17	Other Misc. Revenue				-
<b>2,326,174,074.39</b>	<b>Total Revenue</b>		<b>2,308,096,263.71</b>	<b>4,793,711,762.31</b>	<b>(2,485,615,498.60)</b>
	<b>EXPENDITURE</b>				
870,752,727.59	Salaries & Wages	8	963,575,941.00	1,991,289,204.32	(1,027,713,263.32)
183,147,930.37	Social Benefits/ Contributions	9	234,268,467.88	256,000,000.00	(21,731,532.12)
782,112,395.25	Overhead Cost	10	574,504,860.25	1,093,195,625.00	(518,690,764.75)
	Finance Costs		-		-
32,818,700.61	Depreciation	19	57,294,700.33	0.00	57,294,700.33
97,243,772.50	Bad Debts				-
<b>1,966,075,526.32</b>	<b>Total Expenditure</b>		<b>1,829,643,969.46</b>	<b>3,340,484,829.32</b>	<b>(1,510,840,859.87)</b>
<b>360,098,548.07</b>	Surplus (Deficit)from Operating Activities For the Period		<b>478,452,294.26</b>	<b>1,453,226,932.99</b>	<b>(974,774,638.74)</b>
	Gain/Loss on Disposal of Asset				-
-	Surplus from Ordinary Activities		-		-
<b>360,098,548.07</b>	Net Surplus /Deficit for the period		<b>478,452,294.26</b>	<b>1,453,226,932.99</b>	<b>(974,774,638.74)</b>



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

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## BOMADI LOCAL GOVERNMENT COUNCIL, BOMADI STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL(₦)	2021 ACTUAL(₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	14	4,123,602.91	(34,825,559.97)
Receivable	13	213,219,291.64	148,890,503.94
Prepayments	11	596,177,470.16	260,208,426.16
Inventories	21	2,000,000.00	2,000,000.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>815,520,364.71</b>	<b>376,273,370.13</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	20	3,774,260.75	3,774,260.75
Property, plant & equipment	15	972,574,844.19	933,369,544.51
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>976,349,104.94</b>	<b>937,143,805.26</b>
<b>TOTAL ASSETS</b>		<b>1,791,869,469.65</b>	<b>1,313,417,175.39</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit	16	30,521,300.66	30,521,300.66
Unremitted Deductions	17	144,504,323.30	144,504,323.30
Accrued Expenses-payables	18	29,461,737.02	29,461,737.02
Short Term Loans			10,363,922.59
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>204,487,360.98</b>	<b>214,851,283.57</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>204,487,360.98</b>	<b>214,851,283.57</b>
<b>NET ASSETS G=C-F</b>		<b>1,587,382,108.67</b>	<b>1,098,565,891.82</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		454,351,254.35	443,987,331.76
Accumulated surpluses(deficits)		1133,030,854.32	654,578,560.06
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,587,382,108.67</b>	<b>1,098,565,891.82</b>



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

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## BOMADI LOCAL GOVERNMENT COUNCIL, BOMADI

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL	2021 ACTUAL
		₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	1	1,139,232,881.86	967,571,713.40
Value Added Tax Allocation	2	751,918,733.00	613,746,597.08
SURE-P Fund	3	141,189,371.66	0.00
10% State Allocation	4	168,803,816.19	74,084,662.62
State Government Grant	5	20,000,000.00	0.00
State Augmentation	6	14,743,973.30	0.00
Non-Tax Revenue	7	7,878,700.00	5,585,870.00
Other Revenue			
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>2,243,767,476.01</b>	<b>1,660,988,843.10</b>
<b>OUTFLOW</b>			
Wages & Salaries	8	963,575,941.00	870,752,727.59
Social benefit	9	234,268,467.88	183,147,930.37
Overhead Cost	10	574,504,860.25	785,552,395.25
Advances-Prepayment	11	335,969,044.00	(350,740,791.00)
Transfer to other Govt.			
<b>Total Outflow</b>		<b>2,108,318,313.13</b>	<b>1,488,712,262.21</b>
Net Cash Inflow from Operating Activities		<b>135,449,162.88</b>	<b>172,276,580.89</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets		0.00	3,129,000.00
Purchase of PPE (Capital)	12	(96,500,000.00)	(171,079,986.00)
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(96,500,000.00)</b>	<b>(167,950,986.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deductions Received	17	404,953,589.97	360,335,673.43
Deductions Refunded	17	(404,953,589.97)	(371,105,286.03)
Net Cash Flow From Financing Activities (C)		<b>0.00</b>	<b>(10,769,612.60)</b>
Net Cash Flow From All Activities (A-B+C)		<b>38,949,162.88</b>	<b>(6,444,017.71)</b>
Cash & Its Equivalent as @ 1/1/22		<b>(34,825,559.97)</b>	<b>(28,381,542.26)</b>
Prior year Adjustment			
Closing Cash/Cash Equivalent @ 31/12/22	14	<b>4,123,602.91</b>	<b>(34,825,559.97)</b>



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

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## BOMADI LOCAL GOVERNMENT, BOMADI

### STATEMENT OF CHANGES IN NET ASSET/EQUITY AS AT 31st DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVES	ACCUMULATED SURPLUS/DEFICIT	TOTAL
		₦	₦	₦
BALANCE AS AT 1ST JAN 2022		443,987,331.76	654,578,560.06	1,098,565,891.82
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Effect of derecognition of short-term loan retained previously in the books	22	10,363,922.59		10,363,922.59
<b>RESTATED BALANCE</b>		<b>454,351,254.35</b>	<b>654,578,560.06</b>	<b>1,108,929,814.41</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			478,452,294.26	478,452,294.26
<b>BALANCE AS AT 31<sup>ST</sup> DECEMBER 2022</b>		<b>454,351,254.35</b>	<b>1,133,030,854.32</b>	<b>1,587,382,108.67</b>



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

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## BURUTU LOCAL GOVERNMENT



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

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

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

Date: 5<sup>TH</sup> MAY, 2023

### BURUTU LOCAL GOVERNMENT, BURUTU 2022 ANNUAL FINANCIAL STATEMENTS

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

This Financial Statements has been prepared by the treasurer, Burutu Local Government Council in accordance with the provisions 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 properly record 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 [Signature] .....

Date: 5/5/2023 .....

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 December, 2022 and its operation for the year ended on that date.

Sign [Signature] .....

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

Date: 5/5/2023 .....

Sign [Signature] .....

F. AWILLY  
Head of Personnel Management.

Date: 5/5/2023 .....

Sign [Signature] .....

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

Date: 05-05-2023 .....

THE EXECUTIVE



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

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## BURUTU LOCAL GOVERNMENTS, BURUTU

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021	CLASSIFICATION	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VERIANCE ON FINAL BUDGET (₦)
₦	<b>REVENUE</b>				
1,485,297,097.87	Statutory Allocation	2	1,686,539,927.55	2,619,146,524.26	932,606,596.71
798,942,818.30	VAT Allocation	2	991,217,268.91	570,202,441.77	(421,014,827.14)
81,121,100.00	State Allocation	2	187,243,243.87	327,347,390.59	140,104,146.72
	Sure-P Fund	2	141,189,371.96	-	-
	State Augmentation	2	43,647,525.90	-	-
	Grants	2	20,000,000.00	-	-
35,225,275.94	Non Tax Revenue	1	32,976,986.30	60,597,200.00	27,620,213.70
74,868,937.62	Other Revenue(Deposit waiver)	-	-	-	-
<b>2,475,455,229.73</b>	<b>Total Revenue</b>	-	<b>3,102,814,324.49</b>	<b>3,577,293,556.62</b>	<b>679,316,129.99</b>
		-	-	-	-
	<b>EXPENDITURE</b>	-	-	-	-
1,276,064,499.14	Salaries & Wages (Staff)	3	1,376,190,017.11	1,883,570,822.91	507,380,805.80
253,030,197.62	Social Benefits	4	322,817,535.69	325,000,000.00	2,182,464.31
824,144,190.93	Overhead Cost	5	1,319,653,217.15	1,153,350,000.00	(166,303,217.15)
168,353,064.76	Depreciation Charges	13	183,876,407.44	0.00	-
	Accrued Expenses	-	-	-	-
	Financial cost	-	-	-	-
	Impairment Cost	-	-	-	-
167,216,246.02	Bad Debts(waiver on advances)	-	-	-	-
	Transfers	-	-	-	-
<b>2,521,591,952.45</b>	<b>Total Expenditure</b>	-	<b>3,202,537,177.39</b>	<b>3,361,920,822.91</b>	<b>343,260,052.96</b>
<b>(46,136,722.72)</b>	<b>Surplus/(deficit) from operating activities for the period</b>	-	<b>(99,722,852.90)</b>	<b>215,372,733.71</b>	<b>336,056,077.03</b>
	Transfer on Sale of Assets	-	-	-	-
	Gain/Loss on Sale of Assets	-	-	-	-
	Gain/Loss on foreign Exchange Transfer	-	-	-	-
	Total Non-Operating Expenses	-	-	-	-
<b>(46,136,722.72)</b>	<b>Net Surplus/Deficit for the period</b>	-	<b>(99,722,852.90)</b>	<b>215,372,733.71</b>	<b>336,056,077.03</b>



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

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## BURUTU LOCAL GOVERNMENT, BURUTU

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	7	45,104,050.71	(307,217.73)
Receivable	16	289,541,345.60	205,395,689.05
Prepayments	9	772,962,920.65	942,928,576.35
Inventories	12	150,969.00	150,969.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>1,107,759,285.96</b>	<b>1,148,168,016.67</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	8	5,502,819.78	5,502,819.78
Property, plant & equipment	13	2,169,304,120.32	2,199,812,555.76
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>2,174,806,940.10</b>	<b>2,205,315,375.54</b>
<b>TOTAL ASSETS</b>		<b>3,282,566,226.06</b>	<b>3,353,483,392.21</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			
Deposits (Unremitted Deductions)	10	255,299,991.71	226,094,304.96
Accrued Expenses	11	57,823,807.36	57,823,807.36
Payables		0.00	5,221,859.79
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>313,123,799.07</b>	289,139,972.11
<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>	8	<b>313,123,799.07</b>	289,139,972.11
<b>NET ASSETS G=C-F</b>		<b>2,969,442,426.99</b>	<b>3,064,343,420.10</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	11	2,455,343,424.85	2,455,743,424.85
Accumulated surpluses(deficits)	12	514,099,002.14	608,599,995.25
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>2,969,442,426.99</b>	<b>3,064,343,420.10</b>



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

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## BURUTU LOCAL GOVERNMENT, BURUTU

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL	2021 ACTUAL
		₦'000	₦'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	2	1,630,098,911.97	1,413,995,530.76
VAT Allocation	2	963,512,627.94	789,160,068.53
State Allocation	2	187,243,243.87	81,121,100.00
State Augmentation	2	43,647,525.90	
Sure-P Fund	2	141,189,371.96	
Grant & Aids	2	20,000,000.00	
Non-Tax Revenue	1	32,976,986.30	35,225,275.94
Other Revenue			
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>3,018,668,667.94</b>	<b>2,319,501,975.23</b>
<b>OUTFLOW</b>			
Personnel Emolument	3	1,376,190,017.11	1,267,715,127.57
Social benefit	4	322,817,535.69	253,138,580.12
Consolidated Rev. fund charge		0.00	
Overhead Cost	5	1,319,653,217.15	835,033,192.86
Advances-Prepayment		(169,965,655.70)	298,268,000.00
Transfer to other Govt.			
<b>Total Outflow</b>		<b>2,848,695,114.25</b>	<b>2,654,154,900.55</b>
Net Cash Inflow from Operating Activities		<b>169,973,553.69</b>	<b>(334,652,925.32)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			
Purchase of PPE (Capital)		(153,767,972.00)	(43,581,413.37)
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(153,767,972.00)</b>	<b>(43,581,413.37)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received			
Deposit Refunded		(164,168,923.81)	(183,531,442.68)
Net Cash Flow From Financing Activities (C)		<b>29,205,686.75</b>	<b>5,110,452.78</b>
Net Cash Flow From All Activities (A-B+C)		<b>45,411,268.44</b>	<b>(373,123,885.91)</b>
Cash & Its Equivalent as @ 1/1/22		(307,217.73)	372,816,668.18
Prior year Adjustment			
Closing Cash/Cash Equivalent @ 31/12/22		<b>45,104,050.71</b>	<b>(307,217.73)</b>



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

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**BURUTU LOCAL GOVERNMENT, BURUTU**

**STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR  
ENDED 31ST DECEMBER, 2022**

CLASSIFICATION	NOTE	RESERVE (₦)	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
<b>Balance as at 1st January, 2022</b>		<b>2,455,743,424.85</b>	<b>608,599,995.25</b>	<b>3,064,343,420.10</b>
P.P.E Overstated (Motor Vehicle)	17	(400,000.00)		(400,000.00)
Understated of Previous year GRB	18		5,221,859.79	5,221,859.79
<b>Restated Balance</b>		<b>2,455,343,424.85</b>	<b>613,821,855.04</b>	<b>3,069,165,279.89</b>
Surplus/Deficit for the period			(99,722,852.90)	(99,722,852.90)
<b>Balance as at 31st December, 2022</b>		<b>2,455,343,424.85</b>	<b>514,099,002.14</b>	<b>2,969,442,426.99</b>



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

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## ETHIOPE EAST LOCAL GOVERNMENT



# ETHIOPE EAST LOCAL GOVERNMENT

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

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

Our Ref:.....

4<sup>th</sup> April, 2023.

Your Ref:.....

Date:.....

### STATEMENT OF RESPONSIBILITY FOR ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.

The Financial Statement has been prepared by the Treasurer to Ethiope East Local Government Council in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements comply with generally accepted accounting practice.

The presentation of this Financial Statements is in compliance with the International Public Sector Accounting Standard (IPSAS ACCRUAL).

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 proper records of the use of all public financial resources by the Local Government Council.

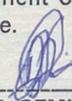
To the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period.

 4/4/23

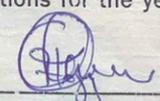
.....  
MRS. FLORENCE OHIMOR  
Treasurer

We accept 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 and International Public Sector Accounting Standard (IPSAS ACCRUAL).

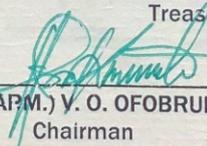
In our opinion, these Financial Statements mainly reflect the financial position of the Local Government Council as at 31<sup>st</sup> December, 2022 and its operations for the year ended on this date.

 4/4/23

.....  
MRS. REMI OMATSULI  
Head of Personnel Management

 4/4/23

.....  
MRS. FLORENCE OHIMOR  
Treasurer to the Local Government

  
.....  
HON. (PHARM.) V. O. OFOBRUKUETA  
Chairman

4/4/23



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

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021	CLASSIFICATION	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VERIANCE ON FINAL BUDGET (₦)
<b>₦</b>	<b>REVENUE</b>				
1,312,609,251.33	Statutory Allocation	2	1,538,989,181.70	1,469,402,103.76	(69,587,077.94)
786,102,944.69	Value Added Tax VAT	2	975,648,940.42	893,025,000.00	(82,623,940.42)
363,654,707.42	10% State Allocation	2	383,485,205.63	220,500,000.00	(162,985,205.63)
	Sure-P Allocation	2	141,189,371.96		
	State Augmentation	2	70,736,336.00		
	Aids & Grants	2	20,000,000.00		
94,912,545.93	Non Tax Revenue	1	12,673,073.28	54,068,150.00	41,395,076.72
	Other Revenue(Deposit waiver)				
<b>2,557,279,449.37</b>	<b>Total Revenue</b>		<b>3,142,722,108.99</b>	<b>2,636,995,253.76</b>	<b>(273,801,147.27)</b>
	<b>EXPENDITURE</b>				
1,567,972,509.40	Salaries & Wages (Staff)	4	1,849,016,345.16	923,588,762.78	(925,427,582.38)
340,301,782.80	Revenue Fund charges	6	239,867,886.76	200,846,087.84	
334,801,410.10	Social Benefits	5	545,862,624.01	0.00	(545,862,624.01)
178,924,107.36	Overhead Cost	7	152,047,877.64	349,330,689.75	197,282,812.11
24,278,611.65	Depreciation Charges	8	24,278,827.65	168,285,156.99	
	Financial cost				
	Impairment Cost				
110,228,300.00	Bad Debts(waiver on advances)				
	Transfers				
<b>2,556,506,721.31</b>	<b>Total Expenditure</b>		<b>2,811,073,561.22</b>	<b>1,642,050,697.36</b>	<b>(1,274,007,394.28)</b>
<b>772,728.06</b>	<b>Surplus/(deficit) from operating activities for the period</b>		<b>331,648,547.77</b>	<b>994,944,556.40</b>	<b>1,000,206,247.01</b>
	Transfer on Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
<b>772,728.06</b>	<b>Net Surplus/Deficit for the period</b>		<b>331,648,547.77</b>	<b>994,944,556.40</b>	<b>1,000,206,247.01</b>



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

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	7	158,351,568.19	76,127,158.64
Receivable	3	272,251,961.33	31,658,035.40
Prepayments	9	224,477,035.40	192,527,175.46
Inventories		0.00	0.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>655,080,564.92</b>	<b>300,312,369.50</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	8	5,829,795.55	5,829,795.55
Property, plant & equipment	6	1,389,977,054.40	1,414,255,882.05
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>1,395,806,849.95</b>	<b>1,420,085,677.60</b>
<b>TOTAL ASSETS</b>		<b>2,050,887,414.87</b>	<b>1,720,398,047.10</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			
Deposits (Unremitted Deductions)	10	120,788,621.81	121,947,821.81
Accrued Expenses (Payables)	5	127,481,903.85	127,481,903.85
Short Term Loans		0.00	0.00
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>248,270,525.66</b>	<b>249,429,725.66</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>	8	<b>248,270,525.66</b>	<b>249,429,725.66</b>
<b>NET ASSETS G=C-F</b>		<b>1,802,616,889.21</b>	<b>1,470,968,321.44</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	11	1,277,684,668.45	1,277,683,848.45
Accumulated surpluses(deficits)	12	524,932,220.76	193,283,672.99
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,802,616,889.21</b>	<b>1,470,968,321.44</b>



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

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## ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

CLASSIFICATION	NOTE	2022 ACTUAL	2021 ACTUAL
		₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	2	1,486,663,703.74	1,280,783,763.89
Value Added Tax	2	948,249,632.51	776,506,891.48
10% State Allocation	2	383,485,205.63	363,654,707.42
State Augmentation	2	70,736,336.00	
Sure-P Allocation	2	141,189,391.96	
Aids & Grant	2	20,000,000.00	
Non-Tax Revenue	1	12,673,073.28	94,912,545.93
Other Revenue			
<b>Total Inflow From Operating Activities</b>		<b>3,062,997,343.12</b>	<b>2,515,857,908.72</b>
<b>OUTFLOW</b>			
Personnel Emolument	3	1,849,016,345.16	1,567,972,509.40
Social benefit	6	545,862,624.01	334,801,410.10
Consolidated Rev. fund charge		239,867,886.76	340,301,782.80
Overhead Cost	4	152,047,877.64	178,924,107.36
Prepayment		192,819,000.00	31,658,035.40
<b>Total Outflow</b>		<b>2,979,613,733.57</b>	<b>2,453,657,845.06</b>
Net Cash Inflow from Operating Activities		<b>83,383,609.55</b>	<b>62,200,063.66</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets		0.00	33,497,602.40
Purchase of PPE (Capital)		<b>0.00</b>	<b>0.00</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>0.00</b>	<b>33,497,602.40</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received		316,165,542.13	298,696,137.30
Deposit Refunded		(317,324,742.13)	(273,352,281.02)
Net Cash Flow From Financing Activities (C)		<b>(1,159,200.00)</b>	<b>25,343,856.28</b>
Net Cash Flow From All Activities (A-B+C)		<b>82,224,409.55</b>	<b>121,041,522.34</b>
Cash & Its Equivalent as @ 1/1/22		<b>76,127,158.64</b>	<b>(44,914,363.70)</b>
Prior year Adjustment			
Closing Cash/Cash Equivalent @ 31/12/22		<b>158,351,568.19</b>	<b>76,127,158.64</b>



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

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**ETHIOPE EAST LOCAL GOVERNMENT, ISIOKOLO**

**STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022**

CLASSIFICATION	NOTE	RESERVE	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January,2022		1,277,683,848.45	193,283,672.99	1,470,967,521.44
Adjustment on Depreciation		820.00		820.00
				0.00
<b>Restated Balance</b>		<b>1,277,684,668.45</b>	<b>193,283,672.99</b>	<b>1,470,968,341.44</b>
Surplus/Deficit for the period			331,648,547.77	331,648,547.77
<b>Balance as at 31st December,2022</b>		<b>1,277,684,668.45</b>	<b>524,932,220.76</b>	<b>1,802,616,889.21</b>



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

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## ETHIOPE WEST LOCAL GOVERNMENT



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



Our Ref: .....

Your Ref: .....

Date: .....

Date: .....

#### STATEMENT NO. 1

#### RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31- December 2022

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

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

Signed:   
**Rev (Mrs) Eboka Maureen C (FCNA)**  
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, 2022 and its operation for the year ended on that date.

Sgd:   
**Mr. Favour E Ojariafe (MNIM)**  
For: Head of Personnel Management  
Date: 24/3/23

Sgd:   
**Hon (Pastor) Nelson Oghenedoro Owoso**  
Executive Chairman  
Date: 25/03/2023



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

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

Previous Year Actual 2021	CLASSIFICATION	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VERIANCE ON FINAL BUDGET (₦)
₦	<b>REVENUE</b>				
1,345,295,208.66	Statutory Allocation	5.0.1a	1,575,574,152.04	2,374,700,348.14	799,126,196.10
790,154,292.89	VAT Allocation	5.0.1a	980,561,189.91	1,032,866,913.17	52,305,723.26
247,896,774.25	10% State Allocation	5.0.1a	282,872,484.01	250,000,000.00	(32,872,484.01)
	Sure-P	5.0.1a	141,189,371.96		
	State Augmentation	5.0.1a	65,562,925.50		
	Grants	5.0.1a	20,000,000.00		
35,805,333.63	Non Tax Revenue	5.0.1b	34,800,530.68	38,386,000.00	3,585,469.32
	Other Revenue(Deposit waiver)				
<b>2,419,151,609.43</b>	<b>Total Revenue</b>		<b>3,100,560,654.10</b>	<b>3,695,953,261.31</b>	<b>822,144,904.67</b>
	<b>EXPENDITURE</b>				
1,639,704,552.96	Salaries & Wages (Staff)	5.0.1c	1,804,286,681.31	1,890,095,380.15	85,808,698.84
233,411,139.19	Consolidated Revenue Fund charges	5.0.1e	224,486,168.35	493,230,580.92	
410,994,654.36	Social Benefits	5.0.1f	485,813,693.53	411,251,111.40	(74,562,582.13)
87,946,090.89	Overhead Cost	5.0.1d	207,485,860.23	398,980,000.00	191,494,139.77
78,369,827.82	Depreciation Charges	5.0.3c	79,152,124.07	0.00	
	Financial cost		0.00		
	Impairment Cost				
	Bad Debts(waiver on advances)				
	Transfers				
<b>2,450,426,265.22</b>	<b>Total Expenditure</b>		<b>2,801,224,527.49</b>	<b>3,193,557,072.47</b>	<b>202,740,256.48</b>
<b>(31,274,655.79)</b>	<b>Surplus/(deficit) from operating activities for the period</b>		<b>299,336,126.61</b>	<b>502,396,188.84</b>	<b>619,404,648.19</b>
	Transfer on Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
<b>(31,274,655.79)</b>	<b>Net Surplus/Deficit for the period</b>		<b>299,336,126.61</b>	<b>502,396,188.84</b>	<b>619,404,648.19</b>



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

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	5.0.2c	113,075,330.83	1,332,368.16
Receivable	5.0.3e	276,618,853.30	195,775,451.17
Prepayments	5.0.2a	206,206,951.76	58,971,256.76
Inventories	5.0.3a	2,005,100.00	2,005,100.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>597,906,235.89</b>	<b>258,084,176.09</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	5.0.3b	2,689,531.47	2,689,531.47
Property, plant & equipment	5.0.3c	2,091,733,823.30	2,064,704,934.25
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>2,094,423,354.77</b>	<b>2,067,394,465.72</b>
<b>TOTAL ASSETS</b>		<b>2,692,329,590.66</b>	<b>2,325,478,641.81</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			
Deposits (Unremitted Deductions)		27,551,941.06	24,706,496.06
Accrued Expenses	5.0.3c	210,249,245.46	208,799,245.46
Short Term Loans		0.00	0.00
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>237,801,186.52</b>	<b>233,505,741.52</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>237,801,186.52</b>	<b>233,505,741.52</b>
<b>NET ASSETS G=C-F</b>		<b>2,454,528,404.14</b>	<b>2,091,972,900.29</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	5.0.4a	1,176,410,198.32	1,116,004,384.20
Accumulated surpluses(deficits)	5.0.4b	1,278,118,205.82	975,968,516.09
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>2,454,528,404.14</b>	<b>2,091,972,900.29</b>



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

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL	2021 ACTUAL
		₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	5.0.1a	1,522,226,397.10	1,312,857,793.87
VAT Allocation	5.0.1a	953,065,542.72	780,499,329.59
10% State Allocation	5.0.1a	282,872,484.01	247,896,774.25
State Augmentation	5.0.1a	65,562,925.50	
Sure-P Allocation	5.0.1a	141,189,371.96	
Grant & Aids	5.0.1a	20,000,000.00	
Non-Tax Revenue	5.0.1b	34,800,530.68	35,805,333.63
Other Revenue			
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>3,019,717,251.97</b>	<b>2,377,059,231.34</b>
<b>OUTFLOW</b>			
Personnel Emolument	5.1.1c	1,804,286,681.31	1,639,704,552.96
Social benefit	5.1.1f	485,813,693.53	410,994,654.36
Consolidated Rev. fund charge	5.1.1e	224,486,168.35	235,497,139.15
Overhead Cost	5.1.1d	206,036,360.23	87,198,089.16
Finance Cost		0.00	
Advances-Prepayment	5.1.2a	147,235,195.00	(36,495,870.98)
Transfer to other Govt.			
<b>Total Outflow</b>		<b>2,867,858,098.42</b>	<b>2,336,898,564.65</b>
Net Cash Inflow from Operating Activities		<b>151,859,153.55</b>	<b>40,160,666.69</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			
Purchase of PPE (Capital)	5.0.3c	<b>(103,367,450.00)</b>	<b>(15,645,925.00)</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(103,367,450.00)</b>	<b>(15,645,925.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received		767,651,396.87	842,053,391.90
Loan Received			
Deposit Refunded		(764,805,951.87)	(840,294,202.00)
Loan Repayment			
Net Cash Flow From Financing Activities (C)		<b>2,845,445.00</b>	<b>1,759,189.90</b>
Net Cash Flow From All Activities (A-B+C)		<b>51,337,148.55</b>	<b>26,273,931.59</b>
Cash & Its Equivalent as @ 1/1/22		<b>1,332,368.16</b>	<b>(24,941,563.43)</b>
Prior year Adjustment	5.0.3e	<b>60,405,814.12</b>	
Closing Cash/Cash Equivalent @ 31/12/22		<b>113,075,330.83</b>	<b>1,332,368.16</b>



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

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## ETHIOPE WEST LOCAL GOVERNMENT, OGHARA

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVE	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January, 2022		1,116,004,384.20	975,968,516.09	2,091,972,900.29
<b>PRIOR YEAR ADJUSTMENTS</b>				
Understatement of Cash and Bank Balance	5.0.3e	60,405,814.12		60,405,814.12
Overstatement of Depreciation	5.0.3e		2,813,563.12	2,813,563.12
<b>Restated Balance</b>		<b>1,176,410,198.32</b>	<b>978,782,079.21</b>	<b>2,155,192,277.53</b>
Surplus/Deficit for the period			299,336,126.61	299,336,126.61
<b>Balance as at 31<sup>st</sup> December, 2022</b>		<b>1,176,410,198.32</b>	<b>1,278,118,205.82</b>	<b>2,454,528,404.14</b>



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

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## IKA NORTH EAST LOCAL GOVERNMENT



### IKA NORTH-EAST LOCAL GOVERNMENT

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

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

#### RESPONSIBILITY FOR FINANCIAL STATEMENT

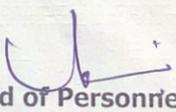
The general purpose annual financial statements have been prepared by the Treasurer of Ika North East Local Government Council in accordance with International Public Sector Accounting Standard (IPSAS).

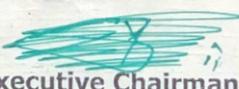
The Treasurer to the Local Government is responsible for establishing and maintaining adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and covers the use of all public financial resources by the Local Government 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, 2022 and its operations for the year ended on the date.

  
Treasurer  
Mr Bakwuye M. A.  
Date.....5/5/2023.....

  
Head of Personnel management  
Mrs Ebie F. I.  
Date.....5/5/2023.....

  
Executive Chairman  
Hon./Barr. Ebonka Victor  
Date.....5/05/2023.....



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

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,429,366,935.67	Statutory Allocation	1	1,664,461,418.30	2,199,072,200.99	(534,610,782.69)
761,310,152.94	Value Added Tax (VAT)	2	945,587,715.63	611,254,275.38	334,333,440.25
0.00	Sure - P Allocation	3	141,189,371.96	20,000,000.00	121,189,371.96
85,717,637.77	10% State Allocation	4	165,600,762.16	329,443,971.84	(163,843,209.68)
0.00	State Augmentation	5	54,419,655.00	0.00	54,419,655.00
50,397,077.00	Non Tax Revenue	6	25,073,999.99	54,559,300.00	(29,485,300.01)
0.00	Aids & Grants	7	20,000,000.00	22,000,000.00	(2,000,000.00)
77,030,720.40	Other Revenue		0.00	0.00	0.00
<b>2,403,822,523.78</b>	<b>Total Receipt (a)</b>		<b>3,016,332,923.04</b>	<b>3,236,329,748.21</b>	<b>(219,996,825.17)</b>
	<b>EXPENDITURE</b>				
1,450,664,512.96	Salaries & Wages	8	1,602,030,694.12	780,371,951.52	821,658,742.60
349,434,826.59	Social Benefits	9	437,049,372.86	0.00	437,049,372.86
423,177,001.95	Overhead Cost	10	546,107,179.68	529,303,229.00	16,803,950.68
16,202,981.10	Depreciation	APPENDIX C	23,955,481.10	0.00	23,955,481.10
<b>2,239,479,322.60</b>	<b>Total Expenditure (b)</b>		<b>2,609,142,727.76</b>	<b>1,309,675,180.52</b>	<b>1,299,467,547.24</b>
<b>164,343,201.18</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>407,190,195.28</b>	<b>1,926,654,567.69</b>	<b>(1,519,464,372.41)</b>
	Gain/ Loss on Sale of Asset				
<b>164,343,201.18</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>407,190,195.28</b>	<b>1,926,654,567.69</b>	<b>(1,519,464,372.41)</b>



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

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

ASSETS	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	12	68,237,779.22	8,464,047.06
Receivables	17	282,456,793.58	200,203,075.10
Prepayments	11	512,539,600.00	182,610,360.00
<b>Total Current Assets</b>	<b>A</b>	<b>863,234,172.80</b>	<b>391,277,482.16</b>
<b>Non-current assets</b>			
Investments	13	17,724,718.52	17,724,718.52
Property, Plant & Equipment	14	1,314,290,251.65	1,298,849,682.75
<b>Total Non-current assets</b>	<b>B</b>	<b>1,332,014,970.17</b>	<b>1,316,574,401.27</b>
<b>Total Assets</b>	<b>C = A + B</b>	<b>2,195,249,142.97</b>	<b>1,707,851,883.43</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>		0.00	0.00
Unremitted Deductions	15	48,525,115.41	48,525,115.41
Payables by Nature: (Accrued Expenses)	16	95,010,000.00	14,802,935.74
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities</b>	<b>D</b>	<b>143,535,115.41</b>	<b>63,328,051.15</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>143,535,115.41</b>	<b>63,328,051.15</b>
<b>Net Assets:</b>	<b>G = C - F</b>	<b>2,051,714,027.56</b>	<b>1,644,523,832.28</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		1,229,823,021.60	1,229,823,021.60
Accumulated surpluses/(deficits)		821,891,005.96	414,700,810.68
<b>Total Net Assets/Equity:</b>		<b>2,051,714,027.56</b>	<b>1,644,523,832.28</b>



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

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## IKA NORTH EAST LOCAL GOVERNMENT, OWA -OYIBU

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,609,017,433.45	1,394,599,299.43
Value Added Tax (VAT)	2	918,777,982.00	752,074,596.18
Sure - P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	165,600,762.16	85,717,637.77
State Augmentation	5	54,419,655.00	0.00
Non Tax Revenue	6	25,073,999.99	50,397,077.00
Aids & Grants	7	20,000,000.00	0.00
Other Revenue		0.00	77,030,720.40
<b>Total Inflow from Operating Activities (A)</b>		<b>2,934,079,204.56</b>	<b>2,359,819,330.78</b>
<b>Outflows</b>			
Wages and Salaries	8	1,602,030,694.12	1,450,664,512.96
Social Benefits	9	437,049,372.86	349,434,826.59
Overhead Cost	10	465,900,115.42	432,015,660.61
Prepayment	11	329,929,240.00	88,331,366.00
<b>Total Outflow from Operating Activities (B)</b>		<b>2,834,909,422.40</b>	<b>2,320,446,366.16</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>99,169,782.16</b>	<b>39,372,964.62</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPENDIX C	39,396,050.00	38,680,000.00
<b>Net Cash Flow from Investing Activites</b>		<b>(39,396,050.00)</b>	<b>(38,680,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	15	558,650.00	0.00
Deposits Refunded	15	558,650.00	0.00
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net Cash Flow from all Activities</b>		<b>59,773,732.16</b>	<b>692,964.62</b>
Opening Cash & Its Equivalent as at 1/1/2022		8,464,047.06	7,771,082.44
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	12	<b>68,237,779.22</b>	<b>8,464,047.06</b>



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

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

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

Description	Reserves	Accumulated Surpluses/ (Deficits)	Total
	₦	₦	₦
Balance As At 1st January, 2022	1,229,823,021.60	414,700,810.68	<b>1,644,523,832.28</b>
Net Surplus/ (Deficit) for the Period		407,190,195.28	<b>407,190,195.28</b>
Balance As At 31 December 2022	1,229,823,021.60	821,891,005.96	<b>2,051,714,027.56</b>

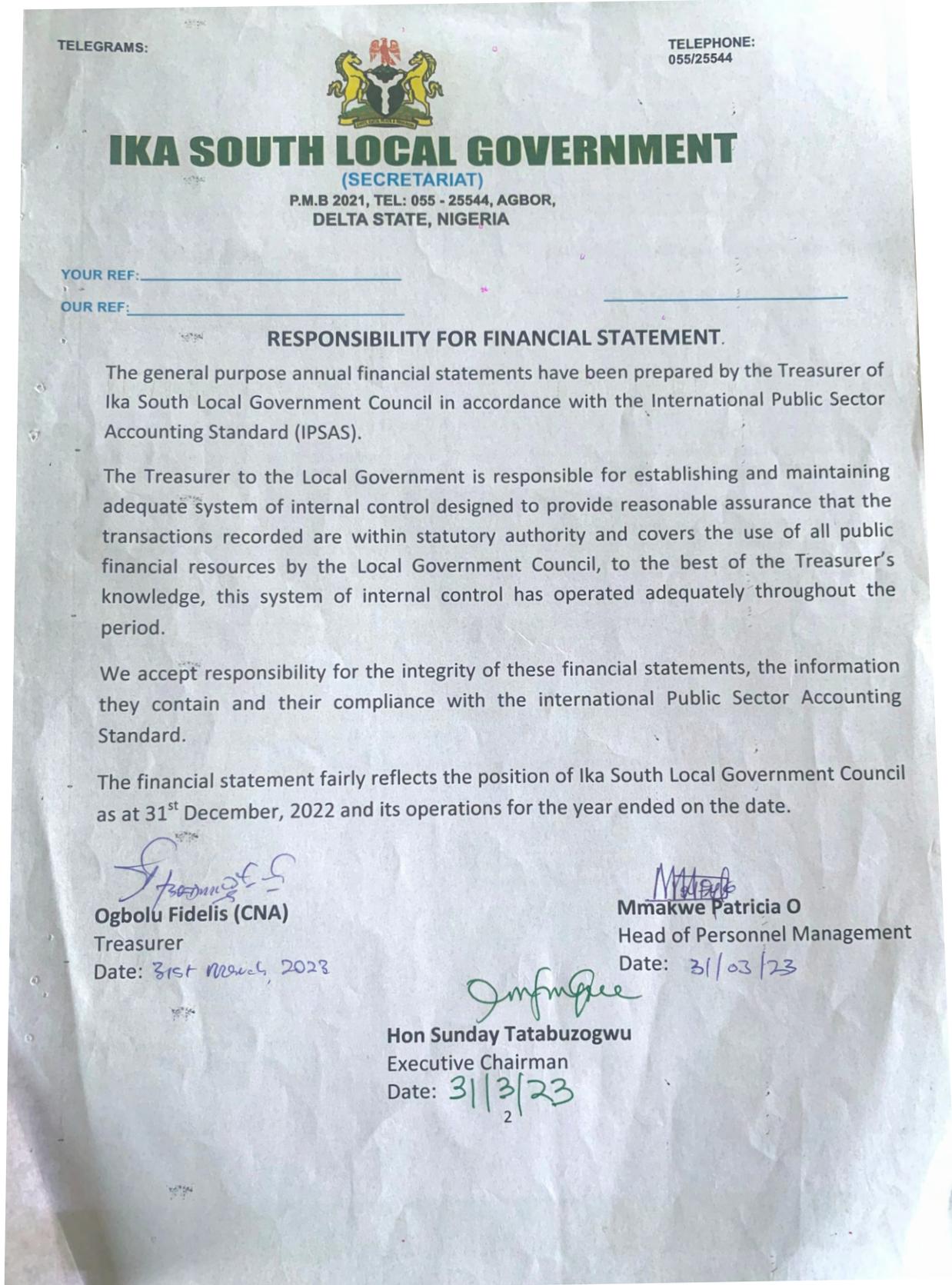


# REPORT OF THE AUDITOR-GENERAL ON THE GPFS OF 25 LOCAL GOVERNMENTS OF DELTA STATE

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## IKA SOUTH LOCAL GOVERNMENT





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

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021	REVENUE	NOTE	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE ON FINAL BUDGET 2022
(₦)			(₦)	(₦)	(₦)
1,343,233,108.95	Statutory Allocation	1	1,566,890,605.94	2,476,840,000.00	(909,949,394.06)
730,867,016.83	Share of VAT Allocation	2	908,635,303.75	827,000,000.00	81,635,303.75
-	Sure-P Allocation	3	141,189,371.96	150,000,000.00	(8,810,628.04)
83,782,629.01	10% State Allocation	4a	172,927,104.17	95,000,000.00	77,927,104.17
	State Augmentation of pry sch. Teachers' salary	4b	55,543,578.30	0.00	55,543,578.30
26,969,841.73	Non-Tax Revenue	6	31,440,300.00	119,380,000.00	(87,939,700.00)
503,697.50	Investment Income	5	1,223,265.60	2,500,000.00	(1,276,734.40)
-	Aid & Grants	7	20,000,000.00	0.00	20,000,000.00
78,829,613.48	Other Revenue		0.00	100,000,000.00	(100,000,000.00)
<b>2,264,185,907.50</b>	<b>Total Receipt (a)</b>		<b>2,897,849,529.72</b>	<b>3,770,720,000.00</b>	<b>(872,870,470.28)</b>
	<b>EXPENDITURE</b>				
1,436,519,548.63	Salaries & Wages	8	1,557,035,331.58	1,793,100,000.00	(236,064,668.42)
346,555,642.16	Social Benefits	9	430,920,195.56	420,000,000.00	8,034,017.62
263,085,474.37	Overhead Cost	10	467,701,092.35	671,006,000.00	(200,418,729.71)
-	Donations	11	10,000,000.00	0.00	10,000,000.00
26,127,939.90	Depreciation	Appendix c	35,370,543.70	0.00	35,370,543.70
5,352,330.00	Bad Debts	19	11,715,000.00	0.00	11,715,000.00
<b>2,077,640,935.06</b>	<b>Total Expenditure (b)</b>		<b>2,512,742,163.19</b>	<b>2,884,106,000.00</b>	<b>(371,363,836.81)</b>
<b>186,544,972.44</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>385,107,366.53</b>	<b>886,614,000.00</b>	<b>(501,506,633.47)</b>
<b>(17,400,000.00)</b>	Gain/ Loss on Disposal of Asset	Appendix c	<b>(13,000,000.00)</b>	0.00	0.00
	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>				
<b>169,144,972.44</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>372,107,366.53</b>		



REPORT OF THE AUDITOR-GENERAL  
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**IKA SOUTH LOCAL GOVERNMENT, AGBOR**

**STATEMENT OF FINANCIAL POSITION AS AT  
31<sup>ST</sup> DECEMBER, 2022**

<b><u>ASSETS</u></b>	<b>NOTE</b>	<b>2022 ACTUAL (₦)</b>	<b>2021 ACTUAL (₦)</b>
Cash and its Equivalent	13	46,997,532.21	22,107,372.17
Prepayments	12	23,392,900.00	37,708,000.00
Receivable	21	268,232,945.43	189,665,719.28
Inventories	20	7,468,725.00	3,068,725.00
<b>TOTAL CURRENT ASSET</b>		<b>346,092,102.64</b>	<b>252,549,816.45</b>
<b>NON CURRENT ASSET</b>			
Long term loans			
Investment	14	5,751,779.41	5,751,779.41
Property, Plant & Equipment	15	3,977,094,686.30	3,704,515,230.00
<b>TOTAL NON-CURRENT ASSETS</b>		<b>3,982,846,465.71</b>	<b>3,710,267,009.41</b>
<b>TOTAL ASSETS</b>		<b>4,328,938,568.35</b>	<b>3,962,816,825.86</b>
<b><u>LIABILITIES</u></b>			
<b>CURRENT LIABILITIES</b>			
Deposits (Unremitted Deductions)	16	0.00	0.00
Payables	18	123,709,778.26	129,745,402.30
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>123,709,778.26</b>	<b>129,745,402.30</b>
<b><u>NET ASSETS</u></b>		<b>4,205,228,790.09</b>	<b>3,833,071,423.56</b>
Reserves		2,777,171,296.85	2,777,121,296.85
Accumulated surpluses		1,428,057,493.24	1,055,950,126.71
<b><u>TOTAL NET ASSETS/EQUITY</u></b>		<b>4,205,228,790.09</b>	<b>3,833,071,423.56</b>



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

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

<b>CASHFLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>2022</b>	<b>2021</b>
<b>INFLOWS</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	<b>1,514,408,386.09</b>	1,260,141,685.38
Share of VAT Allocation	2	882,550,297.45	772,074,596.16
Sure-P Allocation	3	141,189,371.96	0.00
10% State Allocation	4a	172,927,104.17	83,782,629.01
State Augmentation of Pry Sch. Teachers salary	4b	55,543,578.30	0.00
Non-Tax Revenue	6	31,440,300.00	26,969,841.73
Investment Income	5	1,223,265.60	503,697.50
Aid & Grants	7	20,000,000.00	0.00
Other Revenue		0.00	0.00
<b>Total Inflow from Operating Activities</b>		<b>2,819,282,303.57</b>	<b>2,143,472,449.78</b>
<b>Outflows</b>			
Wages and Salaries	8	1,557,035,331.58	1,439,919,548.63
Social Benefits	9	430,920,195.56	346,555,642.16
Overhead Cost	10	473,736,716.39	272,294,611.37
Donations	11	10,000,000.00	0.00
Prepayment	12	(2,650,100.00)	(184,500.00)
<b>Total Outflows</b>		<b>2,469,042,143.53</b>	<b>2,058,585,302.16</b>
<b>Net Cash flow From Operating Activities</b>		<b>350,240,160.04</b>	<b>84,887,147.62</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets PPE		0.00	0.00
Purchase of PPE (Capital)	15	320,950,000.00	67,862,690.00
Inventory (Stock of Stationaries & File Jackets)	20	4,400,000.00	0.00
<b>Net Cash Flow from Investment Activities</b>		<b>(325,350,000.00)</b>	<b>(67,862,690.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16	270,967,153.40	244,589,984.77
Deposits Refunded	16	(270,967,153.40)	(244,589,984.77)
<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>24,890,160.04</b>	<b>17,024,457.62</b>
Opening Cash & Its Equivalents as at 1/1/2022		22,107,372.17	5,082,914.55
<b>Cash &amp; Its Equivalents as at 31/12/2022</b>	13	<b>46,997,532.21</b>	<b>22,107,372.17</b>



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

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## IKA SOUTH LOCAL GOVERNMENT, AGBOR

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVES	ACCUMULATED SURPLUS/DEFICITS	TOTAL
		₦	₦	₦
BALANCE AS AT 1 <sup>ST</sup> JAN 2022		2,777,121,296.85	1,055,950,126.71	3,833,071,423.56
<b>CURRENT YEAR ADJUSTMENT:</b>				
Negative Advance w/off (over retirement of Nwachukwu Chiazor U.	12	50,000.00		50,000.00
<b>RESTATED BALANCE</b>		<b>2,777,171,296.85</b>	<b>1,055,950,126.71</b>	<b>3,833,121,423.56</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			372,107,366.53	372,107,366.53
<b>Balance As At 31 December 2022</b>		<b>2,777,171,296.85</b>	<b>1,428,057,493.24</b>	<b>4,205,228,790.09</b>



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

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## ISOKO NORTH LOCAL GOVERNMENT



DELTA STATE

## ISOKO NORTH LOCAL GOVERNMENT

Tel.: 07038456299, 08059169311, 08127151756

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

P.M.B. 1, OZORO

DELTA STATE OF NIGERIA

Our Ref: **INLG. 618/T<sup>c</sup>/2**

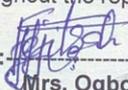
Date: 30th March, 2023

Your Ref:

### STATEMENT NO. 1 RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

The 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.

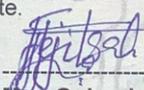
Sign:   
Mrs. Ogbogho Ofejiro Elo. CAN  
Treasurer to the Local Government.

Date: 30-3-23

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

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

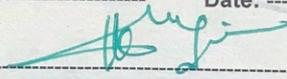
In our opinion, these Financial Statement fairly reflect the financial position of the Isoko North Local Government Council, Ozoro as at 31st December, 2022 and it's operation for the year ended on that date.

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

Sign:   
Henry W. Obukeowho Esq.  
Head of Personnel Management

Date: 30-3-23

Date: 30-03-2023

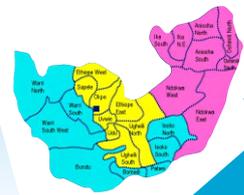
Sign:   
Hon. (Dcn.) Christian Othuke Iteire  
Executive Chairman

Date: 30-03-23



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

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Notes	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,272,075,124.44	Statutory Allocation	2	1,475,889,175.52	1,989,364,936.65	(513,475,761.13)
704,154,339.68	Value Added Tax (VAT)	2	876,286,373.25	398,613,292.45	477,673,080.80
0.00	Sure - P Allocation	2	141,189,371.96	0.00	141,189,371.96
59,481,600.00	10% State Allocation	2	163,380,334.20	381,516,258.96	(218,135,924.76)
0.00	State Augmentation	2	35,177,750.20	0.00	35,177,750.20
34,166,509.13	Non Tax Revenue	1	37,071,303.00	36,368,500.00	702,803.00
0.00	Aids & Grants	2	20,000,000.00	0.00	20,000,000.00
168,450,821.22	Other Revenue		0.00	0.00	0.00
<b>2,238,328,394.47</b>	<b>Total Receipt (a)</b>		<b>2,748,994,308.13</b>	<b>2,805,862,988.06</b>	<b>(56,868,679.93)</b>
	<b>EXPENDITURE</b>				
1,283,065,242.86	Salaries & Wages	3	1,436,357,888.21	1,560,592,247.03	(124,234,358.82)
296,198,601.94	Social Benefits	4	367,852,687.77	307,868,471.04	59,984,216.73
335,841,419.56	Overhead Cost	5	440,831,739.02	441,447,612.89	(615,873.87)
24,833,963.33	Depreciation	APPENDIX C	31,593,888.33	0.00	31,593,888.33
84,316,399.60	Bad Debts		0.00	0.00	0.00
<b>2,024,255,627.29</b>	<b>Total Expenditure (b)</b>		<b>2,276,636,203.33</b>	<b>2,309,908,330.96</b>	<b>(33,272,127.63)</b>
<b>214,072,767.18</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>472,358,104.80</b>	<b>495,954,657.10</b>	<b>(23,596,552.30)</b>
	Gain/ Loss on Sale of Asset				
<b>0.00</b>	<b>Total Non-Operating Revenue (Expenses) (d)</b>		<b>0.00</b>	<b>0.00</b>	
<b>214,072,767.18</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>472,358,104.80</b>	<b>495,954,657.10</b>	<b>(23,596,552.30)</b>
<b>214,072,767.18</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>472,358,104.80</b>	<b>495,954,657.10</b>	<b>(23,596,552.30)</b>



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

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

	Note	2022	2021
		(₦)	(₦)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7	158,652,465.55	3,126,568.35
Receivables		255,186,229.52	179,997,243.57
Prepayments	9	382,856,631.50	213,737,091.50
Inventory	12	2,000,000.00	700,000.00
<b>Total Current Assets</b> <b>A</b>		<b>798,695,326.57</b>	<b>397,560,903.42</b>
<b>Non-current assets</b>			
Investments	8	13,981,775.76	13,981,775.76
Property, Plant & Equipment	13	1,193,524,341.87	1,148,057,630.20
<b>Total Non-current assets</b> <b>B</b>		<b>1,207,506,117.63</b>	<b>1,162,039,405.96</b>
<b>Total Assets</b> <b>C = A + B</b>		<b>2,006,201,444.20</b>	<b>1,559,600,309.38</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>			
Unremitted Deductions	10	0.00	0.00
Payables by Nature: (Accrued Expenses)	11	215,622,694.77	241,370,164.75
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities</b> <b>D</b>		<b>215,622,694.77</b>	<b>241,370,164.75</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>215,622,694.77</b>	<b>241,370,164.75</b>
<b>Net Assets: G = C - F</b>		<b>1,790,578,749.43</b>	<b>1,318,230,144.63</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	14	1,157,024,257.96	1,157,024,257.96
Accumulated surpluses/(deficits)	15	633,554,491.47	161,205,886.67
<b>Total Net Assets/Equity:</b>		<b>1,790,578,749.43</b>	<b>1,318,230,144.63</b>



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

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## ISOKO NORTH LOCAL GOVERNMENT, OZORO

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	2	1,426,150,754.09	1,229,869,370.48
Value Added Tax (VAT)	2	850,835,808.73	695,749,849.81
Sure - P Allocation	2	141,189,371.96	0.00
10% State Allocation	2	163,380,334.20	59,481,600.00
State Augmentation	2	35,177,750.20	0.00
Non Tax Revenue	1	37,071,303.00	34,166,509.13
Aids & Grants	2	20,000,000.00	0.00
<b>Total Inflow from Operating Activities (A)</b>		<b>2,673,805,322.18</b>	<b>2,019,267,329.42</b>
<b>Outflows</b>			
Wages and Salaries	3	1,436,357,888.21	1,275,873,940.89
Social Benefits	4	367,852,687.77	296,254,046.31
Overhead Cost	5	467,879,209.00	337,897,823.87
Prepayment	9	169,119,540.00	47,114,950.00
<b>Total Outflow from Operating Activities (B)</b>		<b>2,441,209,324.98</b>	<b>1,957,140,761.07</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>232,595,997.20</b>	<b>62,126,568.35</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	6	77,070,100.00	59,000,000.00
<b>Net Cash Flow from Investing Activities</b>		<b>(77,070,100.00)</b>	<b>(59,000,000.00)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Deposits Received		381,033,789.29	321,590,243.83
Deposits Refunded		381,033,789.29	321,590,243.83
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net Cash Flow from all Activities</b>		<b>155,525,897.20</b>	<b>3,126,568.35</b>
Opening Cash & Its Equivalent as at 1/1/2022		3,126,568.35	0.00
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>		<b>158,652,465.55</b>	<b>3,126,568.35</b>





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

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## ISOKO SOUTH LOCAL GOVERNMENT



### ISOKO SOUTH LOCAL GOVERNMENT

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

#### GENERAL PURPOSE FINANCIAL STATEMENTS

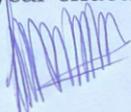
##### RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements have been prepared by the Treasurer of Isoko Local Government Council in accordance with the provision of the International Public Sector Accounting Standards (IPSAS) (ACCRUAL BASIS). Revenue is the actual allocation and Internally Generated Revenue (IGR) received.

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

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with International Public Sector Accounting Standards (IPSAS) Accrual Basis

This Financial Statements fairly reflects the financial position of Isoko South Local Government as at 31<sup>st</sup> December, 2022 and its operations for the year ended on that date.

  
**Mr. Okeh M. O.**  
Treasurer to the Local Government  
Isoko **South** Local Government,  
Oleh

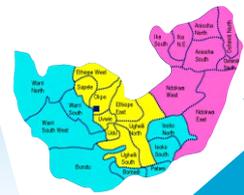
  
**Mr. Austin Onokpasa**  
Ag. Head of Personnel Management  
Isoko South Local Government  
Oleh

  
**Hon. Victor Asasa**  
Executive Chairman  
Isoko South Local Government  
Oleh



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

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021	CLASSIFICATION	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VERIANCE ON FINAL BUDGET (₦)
<b>₦</b>	<b>REVENUE</b>	1	-	-	-
1,413,927,796.80	Statutory Allocation	1	1,652,405,572.65	2,500,000,000.00	847,594,427.35
825,053,744.47	VAT Allocation	1	1,022,876,729.83	682,421,700.00	(340,455,029.83)
252,192,844.55	10% State Allocation	1	267,025,357.80	323,500,000.00	56,474,642.20
	Sure-P	1	141,189,371.96	-	-
	State Augmentation	1	77,070,623.30	-	-
	Grants	1	20,000,000.00	-	-
45,229,217.27	Non Tax Revenue	2	36,334,804.00	92,040,000.00	55,705,196.00
	Other Revenue(Deposit waiver)	-	-	-	-
<b>2,536,403,603.09</b>	<b>Total Revenue</b>	-	<b>3,216,902,459.54</b>	<b>3,597,961,700.00</b>	<b>619,319,235.72</b>
		-	-	-	-
	<b>EXPENDITURE</b>	-	-	-	-
1,873,591,199.01	Salaries & Wages (Staff)	3	1,887,020,532.66	2,183,831,447.47	296,810,914.81
	Revenue Fund charges	4	211,514,831.92	244,919,121.96	-
513,637,470.66	Social Benefits	5	533,376,082.85	881,442,475.60	348,066,392.75
315,635,239.31	Overhead Cost	6	277,885,821.83	283,801,000.00	5,915,178.17
145,156,546.28	Depreciation Charges	15	131,658,731.31	0.00	-
	Accrued Expenses	-	-	-	-
	Financial cost	-	0.00	-	-
	Impairment Cost	-	-	-	-
	Bad Debts(waiver on advances)	-	-	-	-
	Transfers	-	-	-	-
<b>2,848,020,455.26</b>	<b>Total Expenditure</b>	-	<b>3,041,456,000.57</b>	<b>3,593,994,045.03</b>	<b>650,792,485.73</b>
<b>(311,616,852.17)</b>	<b>Surplus/(deficit) from operating activities for the period</b>	-	<b>175,446,458.97</b>	<b>3,967,654.97</b>	<b>(31,473,250.01)</b>
	Transfer on Sale of Assets	-	-	-	-
	Gain/Loss on Sale of Assets	-	-	-	-
	Gain/Loss on foreign Exchange Transfer	-	-	-	-
	Total Non-Operating Expenses	-	-	-	-
<b>(311,616,852.17)</b>	<b>Net Surplus/Deficit for the period</b>	-	<b>175,446,458.97</b>	<b>3,967,654.97</b>	<b>(31,473,250.01)</b>



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

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>	-	-	-
Cash and its Equivalents	10	18,058,778.61	(15,495,257.97)
Receivable	-	289,190,438.10	205,068,986.68
Prepayments	8	56,676,767.26	76,041,075.14
Inventories	11	156,200.00	172,580.20
<b>TOTAL CURRENT ASSET (A)</b>	-	<b>364,082,183.97</b>	<b>265,787,384.05</b>
<b>NON CURRENT ASSETS</b>	-	-	-
Long term loans	-	-	-
Investments	-	5,867,147.04	5,867,147.04
Property, plant & equipment	15	3,936,441,024.63	3,954,981,755.94
<b>TOTAL NON- CURRENT ASSETS (B)</b>	-	<b>3,942,308,171.67</b>	<b>3,960,848,902.98</b>
<b>TOTAL ASSETS</b>	-	<b>4,306,390,355.64</b>	<b>4,226,636,287.03</b>
<b>LIABILITIES</b>	-	-	-
<b>CURRENT LIABILITIES</b>	-	-	-
Deposit	-	-	-
Deposits (Unremitted Deductions)	9	33,626,170.63	66,234,033.97
Accrued Expenses	12	135,415,250.25	837,685,120.25
Short Term Loans	-	0.00	23,895,090.45
<b>TOTAL CURRENT LIABILITIES (D)</b>	-	<b>169,041,420.88</b>	<b>927,814,244.67</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>169,041,420.88</b>	<b>927,814,244.67</b>
<b>NET ASSETS G=C-F</b>	-	<b>4,137,348,934.76</b>	<b>3,298,822,042.36</b>
<b>NET ASSETS/EQUITY</b>	-	-	-
Reserves	13	3,824,266,899.07	3,161,186,465.64
Accumulated surpluses(deficits)	14	313,082,035.69	137,635,576.72
Minority Interest	-	-	-
<b>TOTAL NET ASSETS/EQUITY</b>	-	<b>4,137,348,934.76</b>	<b>3,298,822,042.36</b>



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

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF FINANCIAL CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL	2021 ACTUAL
	-	₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>1</b>	-	-
Inflows	1	-	-
Statutory Allocation	1	1,596,609,681.80	1,380,225,067.61
VAT Allocation	1	994,551,169.26	814,891,332.08
10% State Allocation	1	267,025,357.80	252,192,844.55
State Augmentation	1	77,070,623.30	-
Sure-P Allocation	1	141,189,371.96	-
Grant & Aids	1	20,000,000.00	-
Non-Tax Revenue	2	36,334,804.00	45,229,217.27
Other Revenue	-	-	-
Transfer from other Govt.	-	-	-
<b>Total Inflow From Operating Activities</b>	-	<b>3,132,781,008.12</b>	<b>2,492,538,461.51</b>
<b>OUTFLOW</b>	-	-	-
Personnel Emolument	3	1,887,020,532.66	1,873,591,199.01
Social benefit	5	533,376,082.85	513,637,470.66
Consolidated Rev. fund charge	4	211,514,831.92	-
Overhead Cost	6	221,785,821.83	315,635,239.31
Finance Cost	-	0.00	-
Advances-Prepayment	-	(19,364,307.88)	(84,466,491.44)
Transfer to other Govt.	-	-	-
<b>Total Outflow</b>	-	<b>2,834,332,961.38</b>	<b>2,618,397,417.54</b>
Net Cash Inflow from Operating Activities	-	<b>298,448,046.74</b>	<b>(125,858,956.03)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>	-	-	-
Proceeds from sale of Assets	-	-	-
Purchase of PPE (Capital)	7	<b>(113,123,000.00)</b>	<b>(31,000,000.00)</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>	-	<b>(113,123,000.00)</b>	<b>(31,000,000.00)</b>
	-	-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	-	-	-
Deposit Received	9	357,810,522.52	293,202,424.75
Loan Received	-	-	-
Deposit Refunded	9	(390,418,385.85)	(340,354,546.07)
Loan Repayment	-	(23,895,090.45)	-
Net Cash Flow From Financing Activities (C)	-	<b>(56,502,953.78)</b>	<b>(47,152,121.32)</b>
Net Cash Flow From All Activities (A-B+C)	-	<b>128,822,092.96</b>	<b>(204,011,077.35)</b>
Cash & Its Equivalent as @ 1/1/22	-	<b>(15,495,257.97)</b>	<b>188,515,819.38</b>
Prior year Adjustment	-	<b>(95,268,056.38)</b>	-
Closing Cash/Cash Equivalent @ 31/12/22	-	<b>18,058,778.61</b>	<b>(15,495,257.97)</b>



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

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## ISOKO SOUTH LOCAL GOVERNMENT, OLEH

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVE	ACCUMULATED	TOTAL
			<b>SURPLUS</b>	
	-	-	<b>(₦)</b>	<b>(₦)</b>
Balance as at 1 <sup>st</sup> January,2022	-	<b>3,161,186,465.64</b>	<b>137,635,576.72</b>	<b>3,298,822,042.36</b>
<b>PRIOR YEAR ADJUSTMENT</b>	-	-	-	0.00
<b>Adjustment on Previous year Payables</b>	-	761,069,523.68	-	761,069,523.68
<b>Adjustment on previous year cash balance</b>	-	(95,268,056.38)	-	(95,268,056.38)
Adjustment on Previous year P.P.E	-	(2,721,033.87)	-	(2,721,033.87)
<b>Restated Balance</b>	-	<b>3,824,266,899.07</b>	<b>137,635,576.72</b>	<b>3,961,902,475.79</b>
Surplus/Deficit for the period	-	-	175,446,458.97	175,446,458.97
	-	-	-	-
<b>Balance as at 31st December,2022</b>	-	<b>3,824,266,899.07</b>	<b>313,082,035.69</b>	<b>4,137,348,934.76</b>



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

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## NDOKWA EAST LOCAL GOVERNMENT



### **NDOKWA EAST LOCAL GOVERNMENT COUNCIL**

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

Our Ref: NELG.105/T4/007

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

Date: 17-05-2023

#### NDOKWA EAST LOCAL GOVERNMENT COUNCIL, ABOH, DELTA STATE. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS); 2022 RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Sign:

Mr. Fresh Z. Davis  
Treasurer to the Local Government  
Date:.....

We accept responsibility for the integrity of these General Purpose Financial 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, 2022 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:.....

Okonkwo Esther N.  
Head of Personnel Management,  
Ndokwa East L.G.C. Aboh  
Date:.....

Hon. Chief J.A. Governor  
Executive Chairman N.E.L.G.C, Aboh  
Date:.....



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

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021	CLASSIFICATION	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VARIANCE ON FINAL BUDGET (₦)
<b>₦</b>	<b>REVENUE</b>				
1,181,333,476.98	Statutory Allocation	2	1,385,961,239.19	3,055,131,985.18	1,669,170,745.99
644,854,206.73	VAT Allocation	2	804,385,046.34	172,876,508.40	(631,508,537.9)4
124,099,547.25	State Allocation	2	177,133,886.71	109,355,518.55	(67,778,368.1)6
	Sure-P	2	141,189,371.96		
	State Augmentation	2	45,049,529.40		
	Grants	2	20,000,000.00		
64,413,240.33	Non Tax Revenue	1	44,308,697.60	77,240,000.00	32,931,302.40
32,492,139.88	Other Revenue(Deposit waiver)				
<b>2,047,192,611.17</b>	<b>Total Revenue</b>		<b>2,618,027,771.20</b>	<b>3,414,604,012.13</b>	<b>1,002,815,142.29</b>
	<b>EXPENDITURE</b>				
1,291,280,186.92	Salaries & Wages (Staff)	3	1,438,190,079.24	1,667,558,292.86	229,368,213.62
313,663,479.42	Social Benefits	4	329,459,647.11	334,754,174.43	5,294,527.32
328,327,506.73	Overhead Cost	5	485,950,062.69	495,291,461.22	9,341,398.53
22,987,132.50	Depreciation Charges	12	36,376,825.89	0	
	Accrued Expenses		0		
3,727,295.86	Financial cost				
	Impairment Cost				
129,517,051.81	Bad Debts(waiver on advances)				
	Transfers				
<b>2,089,502,653.24</b>	<b>Total Expenditure</b>		<b>2,289,976,614.93</b>	<b>2,497,603,928.51</b>	<b>244,004,139.47</b>
<b>(42,310,042.07)</b>	<b>Surplus/(deficit) from operating activities</b>		<b>328,051,156.27</b>	<b>917,000,083.62</b>	<b>758,811,002.82</b>
	Transfer on Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
<b>(42,310,042.07)</b>	<b>Net Surplus/Deficit for the period</b>		<b>328,051,156.27</b>	<b>917,000,083.62</b>	<b>758,811,002.82</b>



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

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	7	10,186,190.87	(40,035,545.92)
Receivable	16	238,150,899.59	167,433,724.66
Prepayments	9	277,443,325.97	127,242,452.60
Inventories	11	2,200,000.00	2,200,000.00
<b>TOTAL CURRENT ASSET (A)</b>		<b>527,980,416.43</b>	<b>256,840,631.34</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	8	4,547,303.11	4,547,303.11
Property, plant & equipment	12	970,700,765.21	917,064,325.66
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>975,248,068.32</b>	<b>921,611,628.77</b>
<b>TOTAL ASSETS</b>		<b>1,503,228,484.75</b>	<b>1,178,452,260.11</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			
Deposits (Unremitted Deductions)	10	26,628,008.48	27,082,204.75
Accrued Expenses	15	125,404,549.75	143,653,746.82
Short Term Loans		0.00	
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>152,032,558.23</b>	<b>170,735,951.57</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>152,032,558.23</b>	<b>170,735,951.57</b>
<b>NET ASSETS G=C-F</b>		<b>1,351,195,926.52</b>	<b>1,007,716,308.54</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	13	463,418,832.96	447,990,371.25
Accumulated surpluses(deficits)	14	887,777,093.56	559,725,937.29
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,351,195,926.52</b>	<b>1,007,716,308.54</b>



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

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL ₦	2021 ACTUAL ₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	2	1,339,284,467.60	1,151,945,202.44
VAT Allocation	2	780,344,643.00	637,311,962.91
State Allocation	2	177,133,886.71	124,099,547.25
State Augmentation	2	45,049,529.40	
Sure-P Allocation	2	141,189,371.96	
Grant & Aids	2	20,000,000.00	
Non-Tax Revenue	1	44,308,697.60	64,413,240.33
Other Revenue			
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>2,547,310,596.27</b>	<b>1,977,769,952.93</b>
<b>OUTFLOW</b>			
Personnel Emolument	3	1,439,093,457.13	1,304,999,422.16
Social benefit	4	368,001,757.36	324,779,712.52
Finance Cost		0.00	3,727,295.86
Overhead Cost	5	464,753,771.62	330,665,364.80
Advances-Prepayment	9	150,200,873.37	(66,602,615.88)
Transfer to other Govt.			
<b>Total Outflow</b>		<b>2,422,049,859.48</b>	<b>1,897,569,179.46</b>
Net Cash Inflow from Operating Activities		<b>125,260,736.79</b>	<b>80,200,773.47</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			
Purchase of PPE (Capital)	6	<b>(75,039,000.00)</b>	<b>(86,572,670.00)</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(75,039,000.00)</b>	<b>(86,572,670.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received	10	214,008,398.51	209,393,964.44
Deposit Refunded		(214,008,398.51)	(209,627,670.78)
Short term Loan repayment			(3,580,618.81)
Net Cash Flow From Financing Activities (C)		<b>0.00</b>	<b>(3,814,325.15)</b>
Net Cash Flow From All Activities (A-B+C)		<b>50,221,736.79</b>	<b>(10,186,221.68)</b>
Cash & Its Equivalent as @ 1/1/22		<b>(40,035,545.92)</b>	<b>(29,849,324.24)</b>
Prior year Adjustment			
Closing Cash/Cash Equivalent @ 31/12/22	7	<b>10,186,190.87</b>	<b>(40,035,545.92)</b>



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

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## NDOKWA EAST LOCAL GOVERNMENT, ABOH

### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

CLASSIFICATION	NOTES	RESERVE	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January,2022		447,990,371.25	559,725,937.29	1,007,716,308.54
Understated of Previous year P.P.E.		46,882,657.98		46,882,657.98
Previous year Deposit overstated		(454,196.27)		(454,196.27)
<b>Restated Balance</b>		<b>494,418,832.96</b>	<b>559,725,937.29</b>	<b>1,054,144,770.25</b>
Surplus/Deficit for the period			328,051,156.27	328,051,156.27
Disposal of P.P.E.(motor Vehicle)		(31,000,000.00)		(31,000,000.00)
<b>Balance as at 31st December,2022</b>		<b>463,418,832.96</b>	<b>887,777,093.56</b>	<b>1,351,195,926.52</b>



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

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## NDOKWA WEST LOCAL GOVERNMENT

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

FT 40/ T2/21

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

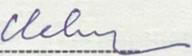
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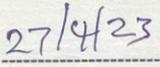
### RESPONSIBILITY FOR FINANCIAL STATEMENT

The General Purpose Financial Statements 2022 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.

  
\_\_\_\_\_

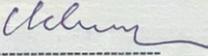
**Nwachukwu Michael Uche**  
Treasurer to the Local Government

  
\_\_\_\_\_

**Date**

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

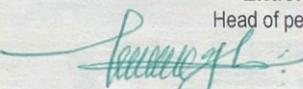
In our opinion, these GPFS fairly reflect the financial position of Ndokwa West Local Government as at 31<sup>st</sup> December, 2022 and its operations for the year ended on that date.

  
\_\_\_\_\_

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

  
\_\_\_\_\_

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

  
\_\_\_\_\_

**Hon. Clement Okuazu**  
Acting Chairman

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

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE.

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021	REVENUE	NOTE	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE ON FINAL BUDGET 2022
(₦)			₦	₦	₦
1,224,432,111.60	Statutory Allocation	1	1,432,617,144.65	3,941,803,971.33	(2,509,186,826.68)
711,634,861.03	Value Added Tax Allocation	2	885,356,494.77	773,787,950.45	111,568,544.32
	SURE P Fynd	3	141,189,371.96	0.00	141,189,371.96
73,959,291.89	10% State Government Allocation	4	185,871,095.58	1,265,000,000.00	(1,079,128,904.42)
	State Government Grant	5	20,000,000.00	600,000,000.00	(580,000,000.00)
	State Augmentation	6	37,683,523.10	0.00	37,683,523.10
30,727,794.98	Non -Tax Revenue	7	55,524,600.00	1,806,990,559.76	(1,751,465,959.76)
	Donation	22	500,000.00	0.00	500,000.00
	Investment income		0.00	60,000,000.00	(60,000,000.00)
280,163,631.18	Other Misc. Revenue		0.00	554,509,087.00	(554,509,087.00)
<b>2,320,917,690.68</b>	<b>Total Revenue</b>		<b>2,758,742,230.06</b>	<b>9,002,091,568.54</b>	<b>(6,243,349,338.48)</b>
	<b>EXPENDITURE</b>				
1,384,176,902.98	Salaries & Wages	8	1,523,699,483.12	2,159,289,152.18	(635,589,669.06)
240,787,757.02	Social Benefits/ Contributions	9	330,578,888.14	382,903,762.34	(52,324,874.20)
309,900,843.69	Overhead Cost	10	351,453,090.31	1,951,498,653.93	(1,600,045,563.62)
3,383,583.29	Finance Costs		-		-
16,980,248.96	Depreciation	18	28,641,311.46	0.00	28,641,311.46
14,825,134.44	Bad Debts				-
<b>1,970,054,470.38</b>	<b>Total Expenditure</b>		<b>2,234,372,773.03</b>	<b>4,493,691,568.45</b>	<b>(2,259,318,795.42)</b>
<b>350,863,220.30</b>	Surplus (Deficit) from Operating Activities for the Period		<b>524,369,457.03</b>	<b>4,508,400,000.09</b>	<b>(3,984,030,543.06)</b>
(5,375,000.00)	Gain/Loss on Disposal of Asset				-
-	Surplus from Ordinary Activities		-		-
<b>345,488,220.30</b>	Net Surplus /Deficit for the period		<b>524,369,457.03</b>	<b>4,508,400,000.09</b>	<b>(3,984,030,543.06)</b>



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

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE.

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTES	2022 ACTUAL	2021 ACTUAL
		₦	₦
Cash and its Equivalent	13	131,269,030.94	120,252,935.84
Prepayments	11	262,302,569.50	124,614,355.72
Receivable	19	251,518,936.61	177,242,319.79
Inventories	21	2,930,700.00	2,801,700.00
<b>TOTAL CURRENT ASSET</b>		<b>648,021,237.05</b>	<b>424,911,311.35</b>
<b>NON-CURRENT ASSET</b>			
Long term loans			
Investment	20	4,695,151.48	4,695,151.48
Property, Plant & Equipment	14	2,295,041,128.94	2,046,211,048.40
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,299,736,280.42</b>	<b>2,050,906,199.88</b>
<b>TOTAL ASSETS</b>		<b>2,947,757,517.47</b>	<b>2,475,817,511.23</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits	16	13,520,633.66	9,920,633.66
Unremitted Deductions	17	18,036,969.55	17,676,969.55
<b>PAYABLES</b>	15	<b>77,224,749.31</b>	<b>91,707,600.1</b>
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>108,782,352.52</b>	<b>119,305,203.31</b>
<b>NET ASSETS</b>		<b>2,838,975,164.95</b>	<b>2,356,512,307.92</b>
Reserves		1,419,785,376.86	1,461,691,976.86
Accumulated Surpluses		1,419,189,788.09	894,820,331.06
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,838,975,164.95</b>	<b>2,356,512,307.92</b>



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

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE.

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

DESCRIPTION	NOTES	2022	2021
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>₦</b>	<b>₦</b>
<b>INFLOWS</b>			
Statutory Allocation	1	1,383,968,979.65	1,190,338,096.08
Value Added Tax Allocation	2	859,728,042.95	703,121,601.58
SURE P Fund	3	141,189,371.96	0.00
State Allocation	4	185,871,095.58	73,959,291.89
State Government Grant	5	20,000,000.00	0.00
State Augmentation	6	37,683,523.10	0.00
Non-Tax Revenue	7	55,524,600.00	30,727,794.98
Donation		500,000.00	0.00
Other Revenue			
<b>Total Inflow from Operating Activities</b>		<b>2,684,465,613.24</b>	<b>1,998,146,784.53</b>
<b>OUTFLOWS</b>			
Wages and Salaries	8	1,527,507,372.41	1,389,786,748.01
Social Benefits/Contributions	9	330,578,888.14	240,787,757.02
Overhead Cost	10	362,257,051.81	318,233,282.19
Finance Costs		0.00	3,383,583.29
Prepayments (Advances)	11	137,688,213.78	(160,480,821.28)
<b>Total Outflows</b>		<b>2,358,031,526.14</b>	<b>1,791,710,549.23</b>
Net Cash Flow from Operating Activities		<b>326,434,087.10</b>	<b>206,436,235.30</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			
Purchase of PPE (Capital)	14	(319,377,992.00)	(118,655,930.00)
Net Cash Flow from Investment Activities		<b>(319,377,992.00)</b>	<b>(118,655,930.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16 & 17	650,393,653.33	581,791,118.83
Deposits Refunded	16 & 17	(646,433,653.33)	(575,474,515.37)
Net Cash Flow Financing Activities		<b>3,960,000.00</b>	<b>6,316,603.46</b>
Net Cash Flow from All Activities		<b>11,016,095.10</b>	<b>94,096,908.76</b>
Opening Cash & Cash Equivalents as at 1/1/2022		120,252,935.84	26,156,027.08
<b>Cash &amp; Cash Equivalents as at 31/12/2022</b>		<b>131,269,030.94</b>	<b>120,252,935.84</b>



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

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## NDOKWA WEST LOCAL GOVERNMENT, KWALE

### STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVES	ACCUMULATED SURPLUS/DEFICIT	TOTAL
		₦	₦	₦
BALANCE AS AT 1ST JAN 2022		1,461,691,976.86	894,820,331.06	2,356,512,307.92
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Effect of old advances retired for which underlying asset has been recognized at IPSAS Accrual adoption	23(a)	(53,887,850.00)	0.00	(53,887,850.00)
Effect of adjustment of PPE Account	23(b)	11,981,250.00	0.00	11,981,250.00
<b>RESTATED BALANCE</b>		<b>1,419,785,376.86</b>	<b>894,820,331.06</b>	<b>2,314,605,707.92</b>
NET SURPLUS/DEFICIT FOR THE PERIOD		0.00	524,369,457.03	524,369,457.03
<b>TOTAL</b>		<b>1,419,785,376.86</b>	<b>1,419,189,788.09</b>	<b>2,838,975,164.95</b>



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

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## OKPE LOCAL GOVERNMENT

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

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

Your Ref: .....  
Our Ref: FT/3915/14 ..... Date: 23rd May, 20 .....23.....

**OKPE LOCAL GOVERNMENT COUNCIL OREROKPE, DELTA STATE FINANCIAL STATEMENT 2022**

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

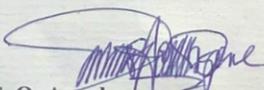
The Financial Statements have been prepared by the Treasurer of Okpe Local Government Council in accordance with provisions of the International Public Sector Accounting Standards (IPSAS ACCRUAL) as issued by FAAC SUB-COMMITTEE ON THE ROAD MAP FOR THE ADOPTION OF IPSAS.

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

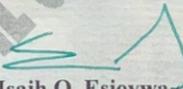
Signed:   
**Mrs. Ako H. Elohor (CNA)**  
Treasurer to the Local Government

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

In our opinion, the Financial Statement fairly reflected the financial position of Okpe Local Government Council as at 31st December, 2022 and its operation for the year ended on that data.

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

**Mr. C. O. Avrukpere (MNM)**  
Head of Personnel Management  
Okpe Local Government Council

  
**Hon. Isaih O. Esiovwa (JP)**  
Chairman  
Okpe Local Government Council

OKPE LOCAL GOVERNMENT SECRETARIAT



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

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## OKPE LOCAL GOVERNMENT, OREROKPE

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021	REVENUE	NOT E	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE ON FINAL BUDGET 2022
(₦)			(₦)	(₦)	(₦)
1,113,428,715.50	Statutory Allocation	1	1,314,782,914.41	3,420,000,000.00	(2,105,217,085.59)
683,418,298.14	Share of VAT Allocation	2	851,801,064.44	570,567,185.22	281,233,879.22
	Sure-P Allocation	3	141,189,371.96	0.00	141,189,371.96
159,150,241.19	10% State Allocation	4	251,922,340.50	455,000,000.00	(203,077,659.50)
	State Augmentation	5	35,511,929.10	0.00	
13,988,652.32	Non-Tax Revenue	6	10,379,510.00	395,432,815.00	(385,053,305.00)
	Aid & Grants	7	20,000,000.00	0.00	20,000,000.00
112,285,268.31	Other Revenue		0.00	0.00	0.00
<b>2,082,271,175.46</b>	<b>Total Receipt (a)</b>		<b>2,625,587,130.41</b>	<b>4,841,000,000.22</b>	<b>(2,250,924,798.91)</b>
	<b>EXPENDITURE</b>				
1,457,299,436.17	Salaries & Wages	8	1,704,926,520.21	2,408,430,772.33	(703,504,252.12)
308,664,269.69	Social Benefits	9	398,422,997.81	0.00	398,422,997.81
199,879,458.94	Overhead Cost	10	216,757,604.89	222,752,500.00	(5,994,895.11)
28,130,870.20	Depreciation	18	30,169,956.20	0.00	30,169,956.20
216,161,516.46	Bad Debts		0.00	0.00	0.00
<b>2,210,135,551.46</b>	<b>Total Expenditure (b)</b>		<b>2,350,277,079.11</b>	<b>2,631,183,272.33</b>	<b>(280,906,193.22)</b>
<b>(127,864,376.00)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>275,310,051.30</b>	<b>2,209,816,727.89</b>	<b>(1,970,018,605.69)</b>
	Gain/ Loss on Disposal of Asset				
	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>				
<b>(127,864,376.00)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>275,310,051.30</b>	<b>2,209,816,727.89</b>	<b>(1,970,018,605.69)</b>



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

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**OKPE LOCAL GOVERNMENT, OREROKPE**

**STATEMENT OF FINANCIAL POSITION AS AT  
31ST DECEMBER, 2022**

	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b><u>ASSETS</u></b>			
Cash and its Equivalent	14	109,099,984.72	7,738,521.50
Prepayments	11	250,640,272.19	180,823,672.19
Receivable	13	235,490,375.99	165,352,031.71
<b>TOTAL CURRENT ASSET</b>		<b>595,230,632.90</b>	<b>353,914,225.40</b>
<b><u>NON CURRENT ASSET</u></b>			
Long term loans			
Investment	19	4,033,175.86	4,033,175.86
Property, Plant & Equipment	15	1,631,024,778.40	1,597,031,134.60
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,635,057,954.26</b>	<b>1,601,064,310.46</b>
<b>TOTAL ASSETS</b>		<b>2,230,288,587.16</b>	<b>1,954,978,535.86</b>
<b><u>LIABILITIES</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Deposits (Unremitted Deductions)	16	56,143,298.64	56,143,298.64
Payables	17	42,563,324.48	42,563,324.48
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>98,706,623.12</b>	<b>98,706,623.12</b>
<b><u>NET ASSETS</u></b>		<b>2,131,581,964.04</b>	<b>1,856,271,912.74</b>
Reserves		1,095,571,928.92	1,095,571,928.92
Accumulated surpluses		1,036,010,035.12	760,699,983.82
<b><u>TOTAL NET ASSETS/EQUITY</u></b>		<b>2,131,581,964.04</b>	<b>1,856,271,912.74</b>



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

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## OKPE LOCAL GOVERNMENT, OREROKPE

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CASHFLOW FROM OPERATING ACTIVITIES	NOTE	2022	2021
<b>INFLOWS</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,269,906,092.85	1,084,999,067.38
Share of VAT Allocation	2	826,539,541.72	675,607,999.57
Sure-P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	251,922,340.50	159,150,241.19
State Augmentation	5	35,511,929.10	0.00
Non-Tax Revenue	6	10,379,510.00	13,988,652.32
Aid & Grants	7	20,000,000.00	0.00
<b>Total Inflow from Operating Activities</b>		<b>2,555,448,786.13</b>	<b>1,933,745,960.46</b>
<b>Outflows</b>			
Wages and Salaries	8	1,704,926,520.21	1,446,451,140.21
Social Benefits	9	398,422,997.81	302,737,644.66
Overhead Cost	10	216,757,604.89	179,308,354.45
Prepayment	11	69,816,600.00	(19,985,835.70)
<b>Total Outflows</b>		<b>2,389,923,722.91</b>	<b>1,908,511,303.62</b>
<b>Net Cash flow From Operating Activities</b>		<b>165,525,063.22</b>	<b>25,234,656.84</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets PPE		0.00	0.00
Purchase of PPE (Capital)	12	64,163,600.00	19,046,750.00
<b>Net Cash Flow from Investment Activities</b>		<b>(64,163,600.00)</b>	<b>(19,046,750.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16	796,124,495.03	741,498,870.93
Deposits Refunded	16	(796,124,495.03)	(741,498,870.93)
<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>101,361,463.22</b>	<b>6,187,906.84</b>
Opening Cash & Its Equivalents as at 1/1/2022		7,738,521.50	1,550,614.66
<b>Cash &amp; Its Equivalents as at 31/12/2022</b>	14	<b>109,099,984.72</b>	<b>7,738,521.50</b>



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

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## OKPE LOCAL GOVERNMENT, OREROKPE

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

CLASSIFICATION	NOTE	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
BALANCE AS AT 1ST JAN 2022		1,095,571,928.92	760,699,983.82	1,856,271,912.74
<b>CURRENT YEAR ADJUSTMENT:</b>				
<b>RESTATED BALANCE</b>		<b>1,095,571,928.92</b>	<b>760,699,983.82</b>	<b>1,856,271,912.74</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			275,310,051.30	275,310,051.30
<b>Balance As At 31 December 2022</b>		<b>1,095,571,928.92</b>	<b>1,036,010,035.12</b>	<b>2,131,581,964.04</b>



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

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## OSHIMILI NORTH LOCAL GOVERNMENT

  
DELTA STATE  
**OFFICE OF THE CHAIRMAN**  
**OSHIMILI NORTH LOCAL GOVERNMENT AREA**  
P.M.B. 1001, AKWUKWU-IGBO, DELTA STATE.

Our Ref. FT .....

Date: 22/5/22.....

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

The General purpose Financial Statements 2022 Oshimili North 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 in compliance with the provisions of the Finance (Control and Management) Act 1958 now CAP 144LFN 1996 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 recorded the receipts and utilization of all public fund of the Local Government Council. To the best of my knowledge this system of internal controls have operated adequately throughout the reporting period.

**Emmanuel Afighor**  
Treasurer to the Local Government

Date: 22/5/22

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 Oshimili North Local Government as at 31<sup>st</sup> December 2022 and its operations for the year ended on that date.

**Emmanuel Afighor**  
Treasurer to the Local Government

**Mrs Stella Jones-Ofunne**  
Head of Personnel Management

**Hon Innocent Esenwezie**  
Executive Chairman  
Oshimili North Local Government Area



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

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## **OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU -IGBO** **STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR** **ENDED 31ST DECEMBER, 2022**

ACTUAL 2021(N)	REVENUE	NOTE	ACTUAL 2022 (₦)	FINAL BUDGET 2022 (₦)	VARIANCE ON FINAL BUDGET 2022 (₦)
1,103,381,544.56	Govt. Share of FAAC	1	1,287,544,261.58	2,466,000,000.00	(1,178,455,738.42)
662,426,920.84	Govt. Share of VAT	2	825,691,937.21	170,000,000.00	655,691,937.21
	SURE P	3	141,189,371.96	170,000,000.00	
59,481,600.00	10% State Government IGR Allocation	4	178,347,958.28	500,000,000.00	(321,652,041.72)
	State Government Grant	5	20,000,000.00	0.00	
	State Augmentation	6	25,748,550.50	0.00	
23,154,979.54	Non -Tax Revenue	7	38,479,430.00	108,540,000.00	(70,060,570.00)
	Investment Income		0.00	0.00	-
	Aid & Grants		0.00	0.00	-
187,934,736.68	Other Misc. Revenue		0.00	0.00	-
<b>2,036,379,781.62</b>	<b>Total Revenue</b>		<b>2,517,001,509.53</b>	<b>3,414,540,000.00</b>	<b>(897,538,490.47)</b>
	<b>EXPENDITURE</b>				
1,035,286,209.38	Salaries & Wages	8	1,236,509,882.75	1,468,582,206.95	(232,072,324.20)
222,660,979.90	Social Benefits/ Contributions	9	233,610,059.39	237,000,000.00	(3,389,940.61)
398,577,175.39	Overhead Cost	10	591,865,708.48	691,650,000.00	(99,784,291.52)
0	Finance Costs		0.00	0.00	-
55,506,423.04	Depreciation	18	57,392,259.24	0.00	57,392,259.24
50,148,010.47	Bad Debts				-
<b>1,762,178,798.18</b>	<b>Total Expenditure</b>		<b>2,119,377,909.86</b>	<b>2,397,232,206.95</b>	<b>(277,854,297.09)</b>
<b>274,200,983.44</b>	Surplus (Deficit) from Operating Activities For the Period		<b>397,623,599.67</b>	<b>1,017,307,793.05</b>	<b>(619,684,193.38)</b>
	Gain/Loss on Disposal of Asset				-
-	Surplus from Ordinary Activities		-		-
<b>274,200,983.44</b>	Net Surplus /Deficit for the period		<b>397,623,599.67</b>	<b>905,880,100.16</b>	<b>(619,684,193.38)</b>



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

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## OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU-IGBO STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
Cash and its Equivalent	14	43,550,219.70	21,342,468.61
Prepayments	12	823,950,271.25	595,232,963.66
Receivable	13	229,880,419.24	161,219,073.74
Inventories			
<b>TOTAL CURRENT ASSET</b>		<b>1,097,380,910.19</b>	<b>777,794,506.01</b>
NON- CURRENT ASSET			
Long term loans			
Investment	19	12,271,657.90	12,271,657.90
Property, Plant & Equipment	15	1,305,983,925.54	1,249,454,434.78
<b>Total Non-Current Assets</b>		<b>1,318,255,583.44</b>	<b>1,261,726,092.68</b>
<b>TOTAL ASSETS</b>		<b>2,415,636,493.63</b>	<b>2,039,520,598.69</b>
<b>LIABILITIES</b>			
Current Liabilities			
Deposits			
Unremitted Deductions	16	4,355,085.02	3,702,789.75
<b>PAYABLES</b>	17	<b>14,865,000.00</b>	<b>11,665,000.00</b>
Short term loan			
<b>TOTAL LIABILITIES</b>		<b>19,220,085.02</b>	<b>15,367,789.75</b>
<b>NET ASSETS</b>		<b>2,396,416,408.61</b>	<b>2,024,152,808.94</b>
Reserves		528,166,540.72	553,526,540.72
Accumulated Surpluses		<b>1,868,249,867.89</b>	<b>1,470,626,268.22</b>
<b>TOTAL NET ASSET/EQUITY</b>		<b>2,396,416,408.61</b>	<b>2,024,152,808.94</b>



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

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## OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU -IGBO

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

DESCRIPTION	NOTE	2022	2021
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>₦</b>	<b>₦</b>
<b>INFLOWS</b>			
Government Share of FAAC	1	1,243,341,199.75	1,062,119,842.54
Government Share of VAT	2	801,233,653.54	654,629,163.24
SURE P	3	141,189,371.96	
State Allocation	4	178,347,958.28	59,481,600.00
State Government Grant	5	20,000,000.00	
State Augmentation	6	25,748,550.50	
Internally Generated Revenue (IGR)	7	38,479,430.00	23,154,979.54
<b>Total Inflow from Operating Activities</b>		<b>2,448,340,164.03</b>	<b>1,799,385,585.32</b>
<b>OUTFLOWS</b>			
Wages and Salaries	8	1,236,509,882.75	1,035,286,209.38
Social Benefits/Contributions	9	233,610,059.39	222,660,979.90
Overhead Cost	10	591,865,708.48	398,577,175.39
Prepayments (Advances)	11	227,097,307.59	105,414,405.10
<b>Total Outflows</b>		<b>2,289,082,958.21</b>	<b>1,761,938,769.77</b>
Net Cash Flow from Operating Activities		<b>159,257,205.82</b>	<b>37,446,815.55</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from Sale of Assets			4,976,000.00
Purchase of PPE (Capital)	12	(137,701,750.00)	(24,666,810.00)
Net Cash Flow from Investment Activities		<b>(137,701,750.00)</b>	<b>(19,690,810.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16	489,569,374.20	255,787,803.47
Deposits Refunded	16	488,917,078.93	(255,641,925.32)
Net Cash Flow Financing Activities		<b>652,295.27</b>	<b>145,878.15</b>
Net Cash Flow from All Activities		<b>22,207,751.09</b>	<b>17,901,883.70</b>
Opening Cash & Cash Equivalents as at 1/1/2022		21,342,468.61	3,440,584.91
<b>Cash &amp; Cash Equivalents as at 31/12/2022</b>		<b>43,550,219.70</b>	<b>21,342,468.61</b>



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

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## **OSHIMILI NORTH LOCAL GOVERNMENT, AKWUKWU-IGBO** **STATEMENT OF CHANGES IN NET ASSET/EQUITY AS AT 31<sup>ST</sup> DECEMBER, 2022**

CLASSIFICATION	NOTE	RESERVES	ACCUMULATED SURPLUS/DEFICIT	TOTAL
		₦	₦	₦
BALANCE AS AT 1ST JAN 2022		553,526,540.72	1,470,626,268.22	2,024,152,808.94
<b>PRIOR YEAR ADJUSTMENT:</b>				-
Effect of adjustment of Advances brought forward	20	1,620,000.00		1,620,000.00
Effect of adjustment of PPE Account	20	(26,980,000.00)		(26,980,000.00)
RESTATED BALANCE		<b>528,166,540.72</b>	<b>1,470,626,268.22</b>	<b>1,998,792,808.94</b>
NET SURPLUS/DEFICIT FOR THE PERIOD			397,623,599.67	397,623,599.67
<b>TOTAL</b>		<b>528,166,540.72</b>	<b>1,868,249,867.89</b>	<b>2,396,416,408.61</b>



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

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## OSHIMILI SOUTH LOCAL GOVERNMENT

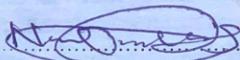


**OSHIMILI SOUTH LOCAL GOVERNMENT COUNCIL**  
ASABA-BENIN EXPRESSWAY, ASABA, DELTA STATE, NIGERIA

### RESPONSIBILITY FOR FINANCIAL STATEMENT

The General Purpose Annual Financial Statement has been prepared by the Treasurer of Oshimili South 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 Treasurer's knowledge, this system of internal control has operated adequately through the reporting period.



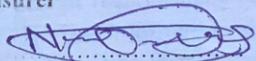
25/5/23

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

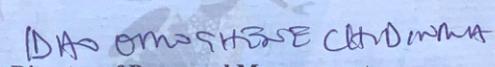
In our opinion of Oshimili South Local Government Council, Asaba as at 31<sup>st</sup> Dec. 2022 and its operations for the year ended on that date. It shows true and fair view of the financial transaction of Oshimili South Local Government Council, Asaba.

Treasurer

Date

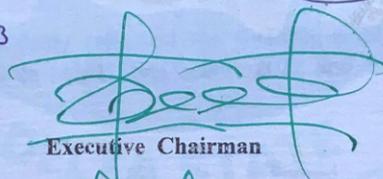


25/5/23

  
Director of Personnel Management

Date

25/5/23

  
Executive Chairman

Date

25/05/2023

Email:

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

Website:

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



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

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## OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,189,859,094.69	Statutory Allocation	1	1,396,125,182.24	1,591,964,695.86	195,839,513.62
712,037,101.83	VAT Allocation	2	885,844,211.15	702,337,365.82	(183,506,845.33)
	SURE-P	3	141,189,371.96	0.00	(141,189,371.96)
79,254,121.89	10% State Allocation	4	183,447,097.15	749,159,856.87	565,712,759.72
	Augmentation	5	40,572,374.90	0.00	(40,572,374.90)
	Donation	6	20,000,000.00	0.00	(20,000,000.00)
229,011,452.02	Non-Tax Revenue	7	106,692,254.88	234,112,455.27	127,420,200.39
320,631,376.20	Miscel. Revenue	-	0.00	0.00	0.00
<b>2,530,793,146.58</b>	<b>Total Revenue (a)</b>		<b>2,773,870,492.28</b>	<b>3,277,574,373.82</b>	503,703,881.54
	<b>EXPENDITURE</b>				0.00
1,299,125,807.24	Salaries & Wages	8	1,444,604,675.52	1,188,470,988.10	(256,133,687.42)
312,194,503.21	Social Benefits	9	392,202,772.53	147,000,000.00	(245,202,772.53)
367,908,811.62	Overhead Cost	10	602,455,600.48	747,000,000.00	144,544,399.52
-	Finance Cost		0.00	0.00	0.00
141,747,048.39	Bad Debt		0.00	0.00	0.00
52,598,126.60	Depreciation Charges	11	69,176,691.61	0.00	(69,176,691.61)
<b>2,173,574,297.06</b>	<b>Total Expenditure (b)</b>		<b>2,508,439,740.14</b>	<b>2,082,470,988.10</b>	(425,968,752.04)
<b>357,218,849.48</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>265,430,752.14</b>	<b>1,192,103,385.72</b>	<b>926,672,633.58</b>



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

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**OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA**

**STATEMENT OF FINANCIAL POSISTION AS AT 31ST DECEMBER, 2022**

ASSETS	NOTE	2022 (₦)	2021 (₦)
<b>Current Assets</b>	-	-	-
Cash and cash equivalents	13	43,087,896.46	14,137,058.54
Prepayments	14	135,650,833.98	124,088,308.40
Receivable	17	295,277,586.03	272,379,437.45
<b>Total Current Assets</b>	-	<b>474,016,316.47</b>	<b>410,604,804.39</b>
<b>Non-current assets</b>	-	-	-
Investments	12	6,494,144.38	6,494,144.38
Property, Plant & Equipment	11	9,567,081,015.17	9,359,060,776.03
<b>Total Non-current assets</b>	-	<b>9,573,575,159.55</b>	<b>9,365,554,920.41</b>
<b>Total Assets C = A + B</b>	-	<b>10,047,591,476.02</b>	<b>9,776,159,724.80</b>
<b>LIABILITIES</b>	-	-	-
<b>Current Liabilities</b>	-	-	-
Unremitted Deductions (Deposits)	15	69,528,558.74	69,528,553.74
Payables by Nature: (Accrued Expenses)	16	301,474,608.73	281,723,553.97
<b>Total Liabilities:</b>	-	<b>371,003,167.47</b>	<b>351,252,107.71</b>
<b>Net Assets:</b>	-	<b>9,676,588,308.55</b>	<b>9,424,907,617.09</b>
<b>NET ASSETS/EQUITY</b>	-	-	-
Accumulated surpluses/(deficits)	-	605,904,223.61	340,473,471.47
Reserves	-	9,070,684,084.94	9,084,434,145.62
<b>Total Net Assets/Equity:</b>	-	<b>9,676,588,308.55</b>	<b>9,424,907,617.09</b>



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

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## OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>2022</b>	<b>2021</b>
<b><u>Inflows</u></b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,348,459,250.80	1,157,427,604.56
VAT Allocation	2	860,206,194.01	703,517,993.66
SURE-P	3	141,189,371.96	0.00
State Augmentation	5	40,572,374.90	0.00
10% State Allocation	4	183,447,097.15	79,254,121.89
State Donation	6	20,000,000.00	0.00
Non-Tax Revenue	7	157,098,018.88	131,011,452.02
<b>Total Inflow from Operating Activities (A)</b>	<b>-</b>	<b>2,750,972,307.70</b>	<b>2,071,205,172.13</b>
<b><u>Outflows</u></b>	<b>-</b>	<b>-</b>	<b>-</b>
Salaries and Wages	8	1,444,604,675.52	1,299,125,807.24
Social Benefits	9	392,202,772.53	312,194,503.21
Overhead Cost	10	573,204,899.72	305,468,496.92
Prepayments	11	25,312,545.26	9,925,395.84
<b>Total Outflow from Operating Activities (B)</b>	<b>-</b>	<b>2,435,324,893.03</b>	<b>1,926,714,177.21</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>	<b>-</b>	<b>315,647,414.67</b>	<b>144,490,968.92</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		<b>-</b>	<b>-</b>
Proceeds from sale of Assets PPE	7	903,400.00	-
Purchase/Construction of PPE	11	287,599,976.75	178,298,657.80
<b>Net Cash Flow from Investing Activities</b>	<b>-</b>	<b>(286,696,576.75)</b>	<b>(178,298,657.80)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>	<b>-</b>	<b>-</b>	<b>-</b>
Deposits Received	15	676,170,327.75	698,478,344.70
Deposits Refunded	15	(676,170,327.75)	6,984,787,344.70
Net Cash flow from investing activities	-	0.00	0.00
<b>Net Cash Flow from all Activities</b>	<b>-</b>	<b>28,950,837.92</b>	<b>(33,807,662.88)</b>
Opening Cash & Its Equivalent as at 1/1/2021	-	14,137,058.54	47,944,721.42
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	<b>-</b>	<b>43,087,896.46</b>	<b>14,137,058.54</b>



REPORT OF THE AUDITOR-GENERAL  
ON THE GPFS OF 25 LOCAL GOVERNMENTS  
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**OSHIMILI SOUTH LOCAL GOVERNMENT, ASABA**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR  
ENDED 31ST DECEMBER, 2022**

PARTICULARS	RESERVES ₦	ACCUMULATED SURPLUSES/ (DEFICITS) ₦	TOTAL ₦
Balance As At 1st January, 2022	9,084,434,145.62	340,473,471.47	9,424,907,617.09
Prior Adjustment in respect of prepayments retired in 2019 not recognized	(13,750,000.00)	0.00	(13,750,000.00)
<b>Error of transposition (2021)</b>	<b>(60.68)</b>		<b>(60.68)</b>
<b>Restated Balance</b>	<b>9,070,684,084.94</b>	340,473,471.47	<b>9,070,684,084.94</b>
<b>Net Surplus/Deficit</b>	<b>0.00</b>	<b>265,430,752.14</b>	<b>265,430,752.14</b>
<b>Balance As At 31 December 2022</b>	<b>9,070,684,084.94</b>	<b>605,904,223.61</b>	<b>9,676,588,308.55</b>



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

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## PATANI LOCAL GOVERNMENT

Telegram



Telephone

### PATANI LOCAL GOVERNMENT, PATANI

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

30<sup>th</sup> March 2023

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

#### STATEMENT NO 1

#### RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

This financial Statement has been prepared by the Treasurer, Patani Local Government Council Patani in accordance with the provision 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 transaction recorded are as stipulated and recorded for the user of all public Financial resources by the Local Government Council.

To the best of my knowledge the system of Internal Control has operated adequately throughout the reporting period.

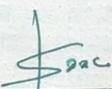
Signed   
**Orimuo Ufuoma Peace**  
Treasurer to the Local Government

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

In our opinion, these GPFS fairly reflected the financial position of the Patani Local Government Council, Patani as at 31<sup>st</sup> December, 2022 and its operation for the year ended on that date.

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

Date 30/3/2023

Signed   
**Hon. Isaac Aguanah**  
Executive Chairman  
Patani Local Government

Date 30/3/2023



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

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## PATANI LOCAL GOVERNMENT, PATANI.

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
983,050,988.24	Statutory Allocation	1	1,154,434,895.53	3,553,397,298.88	(2,398,962,403.35)
593,541,013.45	Value Added Tax (VAT)	2	742,167,872.37	377,548,463.01	364,619,409.36
	Sure - P Allocation	3	141,189,371.96	0.00	141,189,371.96
59,481,600.00	10% State Allocation	4	166,234,018.14	266,504,797.42	(100,270,779.28)
	State Augmentation	5	26,554,904.10	0.00	26,554,904.10
3,528,437.29	Non Tax Revenue	6	1,926,500.00	46,746,072.99	(44,819,572.99)
	Aids & Grants	7	20,000,000.00	0.00	20,000,000.00
	Other Revenue		0.00	0.00	0.00
<b>1,639,602,038.98</b>	<b>Total Receipt (a)</b>		<b>2,252,507,562.10</b>	<b>4,244,196,632.30</b>	<b>(1,991,689,070.20)</b>
	<b>EXPENDITURE</b>				
1,059,190,935.51	Salaries & Wages	8	1,107,851,800.89	1,758,847,269.74	(650,995,468.85)
209,525,938.78	Social Benefits	9	266,114,016.68	201,680,000.00	64,434,016.68
386,547,964.50	Overhead Cost	10	510,568,380.29	649,521,000.00	(138,952,619.71)
20,546,354.64	Depreciation	APPENDIX C	20,546,354.64	0.00	20,546,354.64
<b>1,675,811,193.43</b>	<b>Total Expenditure (b)</b>		<b>1,905,080,552.50</b>	<b>2,610,048,269.74</b>	<b>(704,967,717.24)</b>
<b>(36,209,154.45)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>347,427,009.60</b>	<b>1,634,148,362.56</b>	<b>(1,286,721,352.96)</b>
	Gain/ Loss on Disposal of Asset				
<b>0.00</b>	<b>Total Non- Operating Revenue (Expenses) (d)</b>		<b>0.00</b>	<b>0.00</b>	
<b>(36,209,154.45)</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>347,427,009.60</b>	<b>1,634,148,362.56</b>	<b>(1,286,721,352.96)</b>
<b>(36,209,154.45)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>347,427,009.60</b>	<b>1,634,148,362.56</b>	<b>(1,286,721,352.96)</b>



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

**STATEMENT OF FINANCIAL POSITION AS AT  
31ST DECEMBER, 2022**

<b>ASSETS</b>	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>	-	-	-
Cash and cash equivalents	12	81,276,822.58	59,607,969.68
Receivables	16	207,040,888.85	144,348,586.83
Prepayments	11	413,323,755.22	273,359,825.22
Inventories	-	0.00	0.00
<b>Total Current Assets</b> <b>A</b>	-	<b>701,641,466.65</b>	<b>477,316,381.73</b>
<b>Non-current assets</b>	-	-	-
Investments	-	-	-
Property, Plant & Equipment	13	1,655,883,302.90	1,572,781,377.54
<b>Total Non-current assets</b> <b>B</b>	-	<b>1,655,883,302.90</b>	<b>1,572,781,377.54</b>
<b>Total Assets</b> <b>C = A + B</b>	-	<b>2,357,524,769.55</b>	<b>2,050,097,759.27</b>
<b>LIABILITIES</b>	-	-	-
<b>Current Liabilities</b>	-	-	-
Deposits	-	0.00	19,489,313.89
Unremitted Deductions	14	151,115,576.36	131,787,512.30
Payables by Nature: (Accrued Expenses)	15	261,005,900.75	261,005,900.75
Long Term Loans & Debts	17	12,000,000.00	52,000,000.00
<b>Total Current Liabilities</b> <b>D</b>	-	<b>424,121,477.11</b>	<b>464,282,726.94</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>424,121,477.11</b>	<b>464,282,726.94</b>
<b>Net Assets:</b> <b>G = C - F</b>	-	<b>1,933,403,292.44</b>	<b>1,585,815,032.33</b>
<b>NET ASSETS/EQUITY</b>	-	-	-
Reserves	-	956,618,989.07	956,457,739.73
Accumulated surpluses/(deficits)	-	976,784,303.37	629,357,292.60
<b>Total Net Assets/Equity:</b>	-	<b>1,933,403,292.44</b>	<b>1,585,815,032.03</b>



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

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## PATANI LOCAL GOVERNMENT, PATANI.

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>	-	<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,114,562,765.63	946,505,930.90
Value Added Tax (VAT)	2	719,347,700.25	586,744,882.69
Sure - P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	166,234,018.14	59,481,600.00
State Augmentation	5	26,554,904.10	0.00
Non Tax Revenue	6	1,926,500.00	3,528,437.29
Aids & Grants	7	20,000,000.00	0.00
<b>Total Inflow from Operating Activities (A)</b>	-	<b>2,189,815,260.08</b>	<b>1,596,260,850.88</b>
<b>Outflows</b>	-	-	-
Wages and Salaries	8	1,107,851,800.89	1,059,190,935.51
Social Benefits	9	266,114,016.68	209,525,938.78
Overhead Cost	10	510,568,380.29	386,547,964.50
Prepayment	11	139,963,930.00	(48,439,165.84)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,024,498,127.86</b>	<b>1,606,825,672.95</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>	-	<b>165,317,132.22</b>	<b>(10,564,822.07)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	-	-	-
Proceeds from sale of Assets PPE	-	-	-
Purchase/ Construction of PPE	APPENDIX C	103,648,280.00	0.00
<b>Net Cash Flow from Investing Activities</b>	-	<b>(103,648,280.00)</b>	<b>0.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	-	-	-
Deposits Received	14	202,355,824.16	221,599,752.15
Long Term Borrowing		0.00	60,000,000.00
Deposits Refunded	14	202,355,824.41	220,741,108.21
Loan Repayment	17	40,000,000.00	8,000,000.00
<b>Net Cash Flow from Financing Activities</b>	-	<b>(40,000,000.25)</b>	<b>52,858,643.94</b>
<b>Net Cash Flow from all Activities</b>	-	<b>21,668,851.97</b>	<b>42,293,821.87</b>
Opening Cash & Its Equivalent as at 1/1/2022	-	59,607,970.61	17,314,148.74
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	12	<b>81,276,822.58</b>	<b>59,607,970.61</b>



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

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**PATANI LOCAL GOVERNMENT, PATANI.**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

Description	Reserves	Accumulated Surpluses/ (Deficits)	Total
	₦	₦	₦
Balance As At 1st January, 2022	956,457,739.73	629,357,292.60	1,585,815,032.33
<b><u>PRIOR YEAR ADJUSTMENTS</u></b>	-	-	-
Overstated Unremitted Deduction b/f	161,249.34	-	161,249.34
Overstated Cash & Bank Balance	1.17		1.17
<b>Net Surplus/ (Deficit) for the Period</b>	-	347,427,009.60	347,427,009.60
<b>Balance As At 31 December 2022</b>	<b>956,618,980.24</b>	<b>978,784,302.20</b>	<b>1,933,403,292.44</b>



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

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## SAPELE LOCAL GOVERNMENT



DELTA STATE

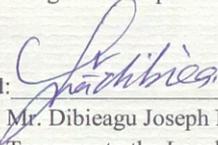
## SAPELE LOCAL GOVERNMENT

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

### SAPELE LOCAL GOVERNMENT, SAPELE, DELTA STATE 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 principle and practices.

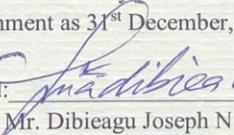
As a Treasurer to the Local Government, I am responsible for establishing and maintaining a clear system of internal control designed to provide responsibilities and assurance that the entire transaction recorded are within the statutory authority and properly record the use of all public financial resources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

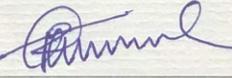
Signed:   
Mr. Dibiagu Joseph N.  
Treasurer to the Local Government

Date: 31<sup>st</sup> March, 2023

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

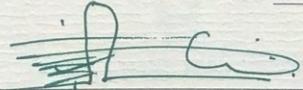
We therefore certify that the above statements represent a true and fair view of the account of Sapele Local Government as 31<sup>st</sup> December, 2023.

Signed:   
Mr. Dibiagu Joseph N.  
Treasurer to the Local Government,  
Sapele Local Government,  
Sapele.

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

Date: 31<sup>st</sup> March, 2023

Date: 31<sup>st</sup> Mar. 2023

Signed:   
Hon. Chief Eugene Inoaghan  
Executive Chairman  
Sapele Local Government,  
Sapele.

Date: 31-03-2023



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

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## SAPELE LOCAL GOVERNMENT, SAPELE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

Previous Year Actual 2021 (₦)	REVENUE	Note	Actual 2022 (₦)	Final Budget 2022 (₦)	Variance on Final Budget (₦)
1,242,440,449.24	Government Share of FAAC (Federal Allocation)	1	1,452,287,293.19	2,172,996,514.38	(720,709,221.19)
744,281,476.77	Government Share of VAT	2	924,940,469.96	611,545,349.63	313,395,120.33
0.00	Sure-P Allocation	3	141,189,371.96	0.00	141,189,371.96
66,232,867.11	10% State Allocation	4	183,819,388.65	438,000,003.21	(254,180,614.56)
0.00	State Augmentation	5	51,042,111.50	0.00	51,042,111.50
124,399,646.83	Non-Tax Revenue	7	59,650,542.41	242,765,000.00	(183,114,457.59)
0.00	Aids Grant	6	20,000,000.00	0.00	20,000,000.00
4,456,319.68	Other Revenue		0.00	0.00	0.00
<b>2,181,810,759.63</b>	<b>Total Receipt (a)</b>		<b>2,832,929,177.67</b>	<b>3,465,306,867.22</b>	<b>(632,377,689.55)</b>
	<b>EXPENDITURE</b>				
1,368,671,245.81	Salaries & Wages	8	1,523,463,663.57	1,819,641,717.25	(296,178,053.68)
315,317,733.37	Social Benefits	9	392,199,943.52	397,624,693.06	(5,424,749.54)
312,838,251.65	Overhead Cost	10	302,218,578.87	323,275,000.00	(21,056,421.13)
0.00	Bad Debts	11	11,770,000.00	0.00	
77,442,671.70	Depreciation	APPEN C	77,803,051.70	0.00	77,803,051.70
<b>2,074,269,902.53</b>	<b>Total Expenditure (b)</b>		<b>2,307,455,237.66</b>	<b>2,540,541,410.31</b>	<b>(244,856,172.65)</b>
<b>107,540,857.10</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>525,473,940.01</b>	<b>924,765,456.91</b>	<b>(387,521,516.90)</b>
	Gain/ Loss on Sale of Asset				
<b>107,540,857.10</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>525,473,940.01</b>	<b>924,765,456.91</b>	<b>(387,521,516.90)</b>
<b>107,540,857.10</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>525,473,940.01</b>	<b>924,765,456.91</b>	<b>(387,521,516.90)</b>



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

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## SAPELE LOCAL GOVERNMENT, SAPELE

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

<b>ASSETS</b>	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	13	84,812,385.13	10,935,922.60
Receivable	18	257,719,881.92	234,188,021.72
Prepayments	12	512,989,728.00	207,829,480.00
Inventories	19	543,000.00	543,000.00
<b>Total Current Assets</b>	<b>A</b>	<b>856,064,995.05</b>	<b>453,496,424.32</b>
<b>Non-current assets</b>			
Investments	14	12,442,737.41	12,442,737.41
Property, Plant & Equipment	15	4,184,021,166.30	4,110,015,968.00
<b>Total Non-current assets</b>	<b>B</b>	<b>4,196,463,903.71</b>	<b>4,122,458,705.41</b>
<b>Total Assets</b>	<b>C = A + B</b>	<b>5,052,528,898.76</b>	<b>4,575,955,129.73</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>		0.00	0.00
Unremitted Deductions	16	77,462,323.97	196,580,690.39
Payables by Nature: (Accrued Expenses)	17	966,335.00	72,611,800.00
Short Term Loans & Debts		900,000.00	900,000.00
<b>Total Current Liabilities</b>	<b>D</b>	<b>79,328,658.97</b>	<b>270,092,490.39</b>
<b>Non-Current Liabilities</b>			
Public Funds			
Long Term Borrowings			
<b>Total Non-Current Liabilities</b>	<b>E</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities: F = D + E</b>		<b>79,328,658.97</b>	<b>270,092,490.39</b>
<b>Net Assets:</b>	<b>G = C - F</b>	<b>4,973,200,239.79</b>	<b>4,305,862,639.34</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		4,143,211,536.47	4,021,259,676.03
Accumulated surpluses/(deficits)		829,988,703.32	284,602,963.31
<b>Total Net Assets/Equity:</b>		<b>4,973,200,239.79</b>	<b>4,305,862,639.34</b>



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

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## SAPELE LOCAL GOVERNMENT, SAPELE

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>		₦	₦
Government Share of FAAC (Federal Allocation)	1	1,402,760,223.55	1,205,582,007.06
Government Share of VAT	2	898,535,679.40	735,293,523.33
Sure-P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	183,819,388.65	66,232,867.11
State Augumentation	5	51,042,111.50	0.00
Non-Tax Revenue	7	59,650,542.41	71,999,646.83
Aids Grant	6	20,000,000.00	0.00
Other Revenue		0.00	4,456,319.68
<b>Total Inflow from Operating Activities (A)</b>		<b>2,756,997,317.47</b>	<b>2,083,564,364.01</b>
<b>Outflows</b>			
Wages and Salaries	8	1,523,463,663.57	1,368,671,245.81
Social Benefits	9	392,199,943.52	315,317,733.37
Overhead Cost	10	301,252,243.87	246,016,251.65
Prepayment	12	316,930,248.00	124,002,500.00
<b>Total Outflow from Operating Activities (B)</b>		<b>2,533,846,098.96</b>	<b>2,054,007,730.83</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>223,151,218.51</b>	<b>29,556,633.18</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPEN C	151,808,250.00	18,019,000.00
<b>Net Cash Flow from Investing Activites</b>		<b>(151,808,250.00)</b>	<b>(18,019,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16	482,958,644.25	404,957,531.00
Deposits Refunded	16	480,425,150.23	336,135,074.18
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>2,533,494.02</b>	<b>68,822,456.82</b>
<b>Net Cash Flow from all Activities</b>		<b>73,876,462.53</b>	<b>80,360,090.00</b>
Opening Cash & Its Equivalent as at 1/1/2022		10,935,922.60	(69,424,167.40)
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	13	<b>84,812,385.13</b>	<b>10,935,922.60</b>



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

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**SAPELE LOCAL GOVERNMENT, SAPELE**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022**

Description	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2022		4,021,259,676.03	284,602,963.31	<b>4,305,862,639.34</b>
Prior Year Adjustment (Deposits Written Off)		121,951,860.44		<b>121,951,860.44</b>
Over Vouching of Cheque Value	21		19,911,800.00	<b>19,911,800.00</b>
		<b>4,143,211,536.47</b>	<b>304,514,763.31</b>	<b>4,447,726,299.78</b>
<b>Net Surplus/ (Deficit) for the Period</b>			525,473,940.01	<b>525,473,940.01</b>
<b>Balance As At 31 December 2022</b>		<b>4,143,211,536.47</b>	<b>829,988,703.32</b>	<b>4,973,200,239.79</b>



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

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## UDU LOCAL GOVERNMENT



DELTA STATE

### UDU LOCAL GOVERNMENT COUNCIL

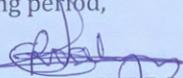
P.M.B. 1, OTOR-UDU

DELTA STATE OF NIGERIA

#### FINANCIAL STATEMENTS 2022 RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

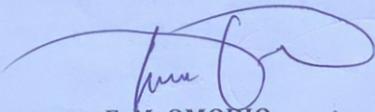
The Treasurer is responsible for establishing a system of internal control to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for the use of all public financial resources by Local Government Council. To the best of my knowledge, this system of internal control has been adequately operated 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 Statements (GPFS), the information they contain and their compliance with IPSAS CASH and ACCUAL BASIS OF ACCOUNTING.

In our opinion, these GPFS fairly reflected the financial Position of Udu Local Government as at 31<sup>st</sup> December, 2022 and its operation for the year ended on that date.

Sign:   
**MRS. OKPOBRISLE. ROSELYN (CNA)**  
Treasurer

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

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

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

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## UDU LOCAL GOVERNMENT COUNCIL, OTOR-UDU

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021 ₦	CLASSIFICATION REVENUE	NOTE	ACTUAL	FINAL BUDGET	VERIANCE ON
			2022 (₦)	2022 (₦)	FINAL BUDGET (₦)
1,302,049,120.11	Statutory Allocation	1	1,520,816,542.53	2,338,757,572.93	817,941,049.80
703,005,493.67	VAT Allocation	2	874,893,399.06	835,000,000.00	(39,893,399.06)
160,793,117.89	10% State Allocation	3	226,154,053.73	929,260,101.02	703,106,047.29
	Sure-P	5	141,189,371.96		
	State Augmentation	4	48,601,913.60		
	Grants	6	20,000,000.00		
7,350,038.00	Non Tax Revenue	7	11,982,506.60	280,735,000.00	268,752,494.00
3,732,345.05	Other Revenue(Deposit waiver)				
<b>2,176,930,114.72</b>	<b>Total Revenue</b>		<b>2,843,637,787.48</b>	<b>4,383,752,673.95</b>	<b>1,749,906,192.03</b>
	<b>EXPENDITURE</b>				
1,391,821,400.37	Salaries & Wages (Staff)	8	1,574,845,059.67	3,018,579,533.46	1,443,734,473.79
172,322,260.51	Revenue Fund charges	8	223,995,730.42	263,262,759.46	
322,172,783.37	Social Benefits	9	418,916,010.57	350,542,979.27	(68,373,031.30)
294,649,548.92	Overhead Cost	10	211,480,700.67	612,470,067.56	405,163,145.14
17,683,782.27	Depreciation Charges	Appendix "C"	17,683,782.27		
	Financial cost				
	Impairment Cost				
	Bad Debts(waiver on advances)				
	Transfers				
<b>2,198,649,775.44</b>	<b>Total Expenditure</b>		<b>2,446,921,283.60</b>	<b>4,244,855,339.75</b>	<b>1,780,524,587.63</b>
<b>(21,719,660.72)</b>	<b>Surplus/(deficit) from operating activities for the period</b>		<b>396,716,503.88</b>	<b>138,897,334.20</b>	<b>(30,618,395.60)</b>
	Transfer on Sale of Assets				
	Gain/Loss on Sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
<b>(21,719,660.72)</b>	<b>Net Surplus/Deficit for the period</b>		<b>396,716,503.88</b>	<b>138,897,334.20</b>	<b>(30,618,395.60)</b>



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

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## UDU LOCAL GOVERNMENT COUNCIL, OTOR-UDU

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	NOTES	2022 ACTUAL (₦)	2021 ACTUAL (₦)
<b>CURRENT ASSETS</b>			
Cash and its Equivalents	14	14,006,653.72	24,632,433.17
Receivable	13	259,826,186.62	183,462,186.06
Prepayments	11	292,279,270.58	50,461,769.58
Inventories		0.00	
<b>TOTAL CURRENT ASSET (A)</b>		<b>566,112,110.92</b>	<b>258,556,388.81</b>
<b>NON CURRENT ASSETS</b>			
Long term loans			
Investments	19	3,553,836.97	3,553,836.97
Property, plant & equipment	15	751,655,935.43	726,662,153.16
<b>TOTAL NON- CURRENT ASSETS (B)</b>		<b>755,209,772.40</b>	<b>730,215,990.13</b>
<b>TOTAL ASSETS</b>		<b>1,321,321,883.32</b>	<b>988,772,378.94</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit			
Deposits (Unremitted Deductions)	16	153,148,250.98	250,263,376.11
Accrued Expenses	17	130,534,639.07	130,004,078.98
Short Term Loans	20	30,000,000.00	30,000,000.00
<b>TOTAL CURRENT LIABILITIES (D)</b>		<b>313,682,890.05</b>	<b>410,267,455.09</b>
<b>NON CURRENT LIABILITIES €</b>			
Public Funds			
Long Term Borrowings			
Long Term Provisions			
<b>TOTAL NON- CURRENT LIABILITIES €</b>			
<b>TOTAL LIABILITIES F=D+E</b>		<b>313,682,890.05</b>	<b>410,267,455.09</b>
<b>NET ASSETS G=C-F</b>		<b>1,007,638,993.27</b>	<b>578,504,923.85</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		410,556,394.84	378,138,829.30
Accumulated surpluses(deficits)		597,082,598.43	200,366,094.55
Minority Interest			
<b>TOTAL NET ASSETS/EQUITY</b>		<b>1,007,638,993.27</b>	<b>578,504,923.85</b>



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

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## UDU LOCAL GOVERNMENT COUNCIL, OTOR-UDU

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

CLASSIFICATION	NOTES	2022 ACTUAL	2021 ACTUAL
		₦	₦
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Inflows			
Statutory Allocation	1	1,469,875,786.85	1,270,436,098.14
VAT Allocation	2	849,470,154.18	694,617,708.45
State Allocation	3	226,154,053.73	160,793,117.89
State Augmentation	4	48,601,913.60	0.00
Sure-P Allocation	5	141,189,371.96	0.00
Grant & Aids	6	20,000,000.00	0.00
Non-Tax Revenue	7	11,982,506.60	7,350,038.00
Other Revenue		0.00	3,732,345.05
Transfer from other Govt.			
<b>Total Inflow From Operating Activities</b>		<b>2,767,273,786.92</b>	<b>2,136,929,307.53</b>
<b>OUTFLOW</b>			
Personnel Emolument	8	1,574,845,059.67	1,393,907,400.33
Social benefit	10	418,916,010.57	322,172,783.37
Consolidated Rev. fund charge	8	223,995,730.00	172,322,260.51
Overhead Cost	9	207,306,922.42	294,265,548.92
Advances-Prepayment	11	238,567,500.00	17,801,000.00
Transfer to other Govt.			
<b>Total Outflow</b>		<b>2,663,631,222.66</b>	<b>2,200,468,993.13</b>
Net Cash Inflow from Operating Activities		<b>103,642,564.26</b>	<b>(63,539,685.60)</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Proceeds from sale of Assets			
Purchase of PPE (Capital)	12	<b>(13,510,000.00)</b>	<b>(31,000,000.00)</b>
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>		<b>(13,510,000.00)</b>	<b>(31,000,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposit Received	16	343,346,739.89	292,245,479.46
Deposit Refunded	16	(444,105,083.60)	(215,921,871.73)
Net Cash Flow From Financing Activities (C)		<b>(100,758,343.71)</b>	<b>76,323,607.73</b>
Net Cash Flow From All Activities (A-B+C)		<b>(10,625,779.45)</b>	<b>(18,216,077.87)</b>
Cash & Its Equivalent as @ 1/1/22		<b>24,632,433.17</b>	<b>42,848,511.04</b>
Prior year Adjustment			
Closing Cash/Cash Equivalent @ 31/12/22	14	<b>14,006,653.72</b>	<b>24,632,433.17</b>



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

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## UDU LOCAL GOVERNMENT COUNCIL, OTOR-UDU STATEMENT OF CHANGE IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTES	RESERVE	ACCUMULATED SURPLUS (₦)	TOTAL (₦)
Balance as at 1 <sup>st</sup> January,2022		<b>378,138,829.30</b>	<b>200,366,094.55</b>	<b>578,504,923.85</b>
P.P.E. Understated		29,167,564.54		29,167,564.54
Prepaid understated		3,250,001.00		3,250,001.00
<b>Restated Balance</b>		<b>410,556,394.84</b>	<b>200,366,094.55</b>	<b>610,922,489.39</b>
Surplus/Deficit for the period			396,716,503.88	396,716,503.88
<b>Balance as at 31st December,2022</b>		<b>410,556,394.84</b>	<b>597,082,598.43</b>	<b>1,007,638,993.27</b>



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

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## UGHELLI NORTH LOCAL GOVERNMENT

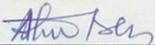


### UGHELLI NORTH UGHELLI NORTH LOCAL GOVERNMENT P.M.B. 14, Ughelli, Delta State.

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

This Financial Statement has been prepared by the Treasurer, Ughelli North Local Government Council in accordance with the provisions of Section 91(4) of the Delta State Local Government Law 2013 as amended. The financial statements comply with generally accepted accounting principles and practices.

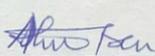
The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best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

Sgd.:   
ADIBOR O.T. SENIOR  
Treasurer to the Local Government

Sgd.:   
ASE TIMOTHY RICHARD  
Head of Personnel Management 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.

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 2022 and its operation for the year ended on that date.

Sgd.:   
ADIBOR O.T. SENIOR  
Treasurer to the Local Government.

Sgd.:   
HON.(CHIEF) GODWIN ADODE  
Executive Chairman.

Date: 27/3/2023

Date: 27/3/2023



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

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

PREVIOUS YEAR 2021 ₦	REVENUE	NOTE	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022 ₦
1,715,630,666.87	Statutory Allocation	2	1,987,353,734.69	2,035,612,722.72	(28,868,517.99)
960,073,537.69	VAT Allocation	-	1,186,588,037.19	601,291,640.46	553,760,056.33
297,921,087.92	10% State Allocation	-	309,142,345.67	475,430,701.17	(168,639,698.46)
-	Sure-P Fund	-	141,189,371.96	-	-
-	State Augmentation	-	83,325,624.40	-	-
-	Aid and Grants	-	20,000,000.00	-	-
56,024,039.41	Independent Revenue (IGR)	-	53,246,737.36	-	-
3,029,649,331.89	<b>TOTAL REVENUE</b>	-	3,780,845,851.27	3,162,735,064.35	518,287,949.20
	<b>EXPENDITURE</b>	-	-	-	-
2,222,438,667.36	Salaries and Wages	3	2,397,861,922.84	2,728,023,365.23	(330,161,442.39)
401,406,461.80	Social Contribution	4	553,014,306.31		553,014,306.31
347,373,489.32	Overhead Cost	5	432,581,763.69	1,433,925,801.58	(949,267,266.71)
55,079,268.89	Depreciation	14	57,698,084.77		57,698,084.77
	Bad debt		185,991,445.46		
3,026,297,887.37	<b>TOTAL EXPENDITURE</b>		<b>3,627,147,523.07</b>		<b>3,626,147,523.07</b>
3,351,444.52	Surplus/Deficit from operating activities for the period		153,698,328.20		166,030,891.49



REPORT OF THE AUDITOR-GENERAL  
ON THE GPFS OF 25 LOCAL GOVERNMENTS  
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**UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.**

**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022**

ASSETS	NOTE	2022 ACTUAL	2021 ACTUAL
		₦	₦
CASH AND ITS EQUIVALENT	7	59,177,822.27	4,102,366.73
PREPAYMENTS	9	225,105,426.85	267,098,714.63
RECEIVABLE	11	350,175,131.37	244,019,730.36
INVENTORIES	15	98,560.00	98,560.00
<b>TOTAL CURRENT ASSET</b>	-	<b>634,556,940.49</b>	<b>515,319,371.72</b>
<b>NON CURRENT ASSET</b>	-	-	-
LONG TERM LOANS	-	-	-
INVESTMENT	8	1,638,531.35	1,638,531.35
PROPERTY, PLANT & EQUIPMENT	12	2,784,338,402.58	2,799,252,212.36
<b>TOTAL NON - CURRENT ASSETS</b>	-	<b>2,785,976,933.93</b>	<b>2,800,890,743.71</b>
<b>TOTAL ASSETS</b>	-	<b>3,420,533,874.42</b>	<b>3,316,210,115.43</b>
<b>LIABILITIES</b>	-	-	-
DEPOSITS (UNREMITTED DEDUCTIONS)	-	222,530,794.30	390,520,910.17
PAYABLES	13	122,887,914.23	4,272,367.57
SHORT TERM LOAN	-	-	-
<b>TOTAL LIABILITIES</b>	-	<b>345,418,708.53</b>	<b>394,793,277.74</b>
<b>NET ASSETS</b>	-	<b>3,075,115,165.89</b>	<b>2,921,416,837.69</b>
RESERVES	-	2,694,798,299.28	2,694,798,299.28
ACCUMULATED SURPLUSES	-	380,316,866.61	226,618,538.41
<b>TOTAL NET ASSET/EQUITY</b>	-	<b>3,075,115,165.89</b>	<b>2,921,416,837.69</b>



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

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

DESCRIPTION	NOTE	2022 ACTUAL	2021 ACTUAL
CASHFLOW FROM OPERATING ACTIVITIES	-	₦	₦
<b>INFLOWS:</b>	-	-	-
Statutory Allocation	2	1,921,067,237.37	1,676,390,500.79
VAT Allocation	-	1,155,051,696.79	947,947,887.03
Sure-P	-	141,189,371.96	-
10% State Allocation	-	309,142,345.67	297,921,087.92
State Augmentation	-	83,325,624.40	-
Aid and Grants	-	20,000,000.00	-
Independent Revenue (IGR)	-	53,246,737.36	56,024,039.41
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES</b>	-	<b>3,683,023,013.55</b>	<b>2,978,283,515.15</b>
<b>OUTFLOWS:</b>	-	-	-
Wages and Salaries	3	2,397,861,922.84	2,222,438,667.36
Social Benefit	4	553,014,306.31	401,406,461.80
Overhead Costs	5	432,581,763.69	347,373,489.32
Prepayment (Advances)		143,008,157.68	(106,687,043.52)
<b>Total Outflows</b>		<b>3,526,466,150.52</b>	<b>2,864,531,574.96</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>	<b>156,556,863.03</b>	<b>113,751,940.19</b>
CASHFLOW FROM INVESTMENT ACTIVITIES	-	-	-
Proceeds from sales of Assets	-	-	-
Purchase of PPE (Capital)	6	(43,500,000.00)	(77,475,192.00)
<b>NET CASHFLOW FROM INVESTMENT ACTIVITIES</b>	<b>B</b>	<b>(43,500,000.00)</b>	<b>(77,475,192.00)</b>
CASH FLOW FROM FINANCING ACTIVITIES	-	-	-
Deposit Received	-	2,662,888.79	34,071,645.99
Deposit Refunded	-	60,644,296.33	(75,911,711.80)
Net Cash Flow from Financing Activities	C	(57,981,407.54)	(41,840,065.81)
Net Cash Flow from all Activities (A+B+C)	-	<b>55,075,455.49</b>	<b>(5,563,317.62)</b>
Adjusted Opening Cash & Cash Equivalents as at 1/1/2022	-	4,102,366.78	9,665,684.40
<b>Cash &amp; Cash Equivalents as at 31/12/2022</b>	<b>7</b>	<b>59,177,822.27</b>	<b>4,102,366.78</b>



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

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## UGHELLI NORTH LOCAL GOVERNMENT, UGHELLI.

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

	RESERVES ₦	ACCUMULATED SURPLUS/ DEFICIT ₦	TOTAL ₦
BALANCE AS AT 1ST JANUARY 2022	2,694,798,299.28	226,618,538.41	2,921,416,837.69
NET SURPLUS/DEFICIT FOR THE PERIOD		153,698,328.20	153,698,328.20
<b>TOTAL</b>	2,694,798,299.28	<b>380,316,866.61</b>	<b>3,075,115,165.89</b>



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

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## UGHELLI SOUTH LOCAL GOVERNMENT



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

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

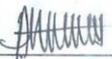
Your Ref: \_\_\_\_\_

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

#### RESPONSIBILITY FOR FINANCIAL STATEMENT

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

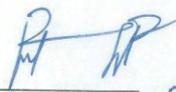
The Treasurer is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council, to the best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

Signed:   
MR. DJUKPAN ALEXANDER  
Treasurer to the Local Government

Date: 31/03/2023

We accept the responsibility for the integrity of this financial statement, the information it contains and its compliance with the Finance (Control and Management) Act 1958 as amended. In our opinion, the financial statement fairly reflects the financial position of Ughelli South Local Government Council, Otu-Jeremi as at 31<sup>st</sup> December, 2022.

Sign:   
MR. DJUKPAN ALEXANDER  
Treasurer to the Local Government

Sign:   
MR. EMADUKU A. AUSTIN  
Director of Personnel Management

Sign:   
HON DR. RICHARD KOFE (P)  
CHAIRMAN  
DATE: \_\_\_\_\_

HEAD OF PERSONNEL MGT  
UGHELLI SOUTH LOCAL GOV  
OTU - JEREMI

EXECUTIVE CHAIRMAN  
UGHELLI SOUTH LOCAL GOV COUNCIL  
OTU - JEREMI



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

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## UGHELLI SOUTH LOCAL GOVERNMENT, OTU-JEREMI

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021 (₦)	REVENUE	Note	Actual 2022 (₦)	Final Budget 2022 (₦)	Variance on Final Budget (₦)
1,349,422,168.99	Statutory Allocation	1	1,579,835,816.86	3,522,266,317.70	(1,942,430,500.84)
804,600,233.87	Value Added Tax (VAT)	2	998,076,877.25	833,313,666.27	164,763,210.98
0.00	Sure - P Allocation	3	141,189,371.96	0.00	141,189,371.96
450,775,013.52	10% State Allocation	4	402,211,619.26	382,018,629.93	20,192,989.33
0.00	State Augmentation	5	79,939,870.30	0.00	79,939,870.30
51,034,367.68	Non Tax Revenue	6	37,239,479.00	108,467,572.44	(71,228,093.44)
0.00	Aids & Grants	7	20,000,000.00	0.00	20,000,000.00
135,979,983.82	Other Revenue		0.00	0.00	0.00
<b>2,791,811,767.88</b>	<b>Total Receipt (a)</b>		<b>3,258,493,034.63</b>	<b>4,846,066,186.34</b>	<b>(1,587,573,151.71)</b>
	<b>EXPENDITURE</b>				
2,011,973,886.91	Salaries & Wages	8	2,211,368,059.06	3,036,103,858.01	(824,735,798.95)
410,278,294.77	Social Benefits	9	527,287,613.83	0.00	527,287,613.83
246,733,960.48	Overhead Cost	10	280,911,541.02	720,225,596.02	(439,314,055.00)
203,890,608.65	Depreciation	APPENDIX C	203,890,608.65	0.00	203,890,608.65
19,291,986.38	Investment		0.00	0.00	0.00
26,074,325.93	Bad Debts		0.00	0.00	0.00
<b>2,918,243,063.12</b>	<b>Total Expenditure (b)</b>		<b>3,223,457,822.56</b>	<b>3,756,329,454.03</b>	<b>(532,871,631.47)</b>
<b>(126,431,295.24)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>35,035,212.07</b>	<b>1,089,736,732.31</b>	<b>(1,054,701,520.24)</b>
	Gain/ Loss on Sale of Asset				
<b>(126,431,295.24)</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>35,035,212.07</b>	<b>1,089,736,732.31</b>	<b>(1,054,701,520.24)</b>
<b>(126,431,295.24)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>35,035,212.07</b>	<b>1,089,736,732.31</b>	<b>(1,054,701,520.24)</b>



REPORT OF THE AUDITOR-GENERAL  
ON THE GPFS OF 25 LOCAL GOVERNMENTS  
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**UGHELLI SOUTH LOCAL GOVERNMENT, OTU -JEREMI.**

**STATEMENT OF FINANCIAL POSITION AS AT  
31ST DECEMBER, 2022**

ASSETS	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	12	10,295,096.69	(76,312,514.82)
Receivables	16	278,889,666.08	197,433,918.68
Prepayments	11	208,740,687.10	129,312,688.09
Inventories	17	179,900.00	54,300.00
<b>Total Current Assets</b> <b>A</b>		<b>498,105,349.87</b>	<b>250,488,391.95</b>
<b>Non-current assets</b>			
Investments	18	19,291,986.38	19,291,986.38
Property, Plant & Equipment	13	1,806,066,310.30	1,928,956,918.95
<b>Total Non-current assets</b> <b>B</b>		<b>1,825,358,296.68</b>	<b>1,948,248,905.33</b>
<b>Total Assets</b> <b>C = A + B</b>		<b>2,323,463,646.55</b>	<b>2,198,737,297.28</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>			
Unremitted Deductions	14	225,274,693.22	124,502,955.24
Payables by Nature: (Accrued Expenses)	15	238,790,668.07	249,871,267.86
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities</b> <b>D</b>		<b>464,065,361.29</b>	<b>374,374,223.10</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>464,065,361.29</b>	<b>374,374,223.10</b>
<b>Net Assets: G = C - F</b>		<b>1,859,398,285.26</b>	<b>1,824,363,074.18</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		2,070,826,063.84	2,070,826,062.85
Accumulated surpluses/(deficits)		(211,427,778.58)	(175,675,874.91)
Prior Year Cash & Bank Balance Misrepresented	19	0.00	(70,787,113.76)
<b>Total Net Assets/Equity:</b>		<b>1,859,398,285.26</b>	<b>1,824,363,074.18</b>



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

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## UGHELLI SOUTH LOCAL GOVERNMENT, OTU-JEREMI

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>		₦	₦
Statutory Allocation	1	1,526,219,244.16	1,316,930,114.60
Value Added Tax (VAT)	2	970,237,702.55	794,735,223.16
Sure - P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	402,211,619.26	450,775,013.52
State Augmentation	5	79,939,870.30	0.00
Non Tax Revenue	6	37,239,479.00	51,034,367.68
Aids & Grants	7	20,000,000.00	0.00
<b>Total Inflow from Operating Activities (A)</b>		<b>3,177,037,287.23</b>	<b>2,613,474,718.96</b>
<b>Outflows</b>			
Wages and Salaries	8	2,211,368,059.06	2,007,155,920.45
Social Benefits	9	527,287,613.83	409,973,563.61
Overhead Cost	10	292,117,740.81	245,301,526.66
Prepayment	11	79,428,000.00	3,213,637.43
<b>Total Outflow from Operating Activities (B)</b>		<b>3,110,201,413.70</b>	<b>2,665,644,648.15</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>66,835,873.53</b>	<b>(52,169,929.19)</b>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPENDIX C	81,000,000.00	31,000,000.00
<b>Net Cash Flow from Investing Activities</b>		<b>(81,000,000.00)</b>	<b>(31,000,000.00)</b>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Deposits Received	14	1,138,556,264.61	1,059,097,503.41
Deposits Refunded	14	1,037,784,526.63	1,059,436,905.76
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>100,771,737.98</b>	<b>(339,402.35)</b>
<b>Net Cash Flow from all Activities</b>		<b>86,607,611.51</b>	<b>(83,509,331.54)</b>
Opening Cash & Its Equivalent as at 1/1/2022		(76,312,514.82)	7,196,816.72
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	12	<b>10,295,096.69</b>	<b>(76,312,514.82)</b>



REPORT OF THE AUDITOR-GENERAL  
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**UGHELLI SOUTH LOCAL GOVERNMENT, OTU-JEREMI**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR  
ENDED 31ST DECEMBER, 2022**

Description	Reserves	Accumulated Surpluses/ (Deficits)	Total
	₦	₦	₦
Balance As At 1st January, 2022	2,070,826,062.85	(175,675,874.91)	<b>1,895,150,187.94</b>
<b><u>PRIOR YEAR ADJUSTMENTS</u></b>			
Overstated Prior Year Advances Balance b/f	0.99		<b>0.99</b>
Correction of Prior Year Cash & Bank Balances Misrepresented	(70,787,115.74)		<b>(70,787,115.74)</b>
<b>Net Surplus/ (Deficit) for the Period</b>		35,035,212.07	<b>35,035,212.07</b>
<b>Balance As At 31 December 2022</b>	<b>2,000,038,948.10</b>	<b>(140,640,662.84)</b>	<b>1,859,398,285.26</b>



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

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## UKWUANI LOCAL GOVERNMENT



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

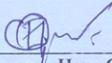
Our Ref.: UK 76/T/4

Date: 28/4/2023

### RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

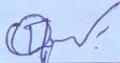
The Treasurer is responsible for the establishing and maintaining a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resource by the Local Government Council, to the best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

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

Date: 28/4/2023

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

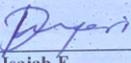
In our opinion, these financial statements fairly reflect the financial position of Ukwuani Local Government Council, Obiaruku as at 31<sup>st</sup> December, 2022.

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

Date: 28/4/2023

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

Date: 28-4-2023

Sign:   
MR. Uyeri Isaiiah E.  
Head of Personnel Management.

Date: 28/4/23

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



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

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR 31<sup>ST</sup> DECEMBER, 2022

ACTUAL 2021 ₦	REVENUE	NOTE	2022 ACTUAL ₦	FINAL BUDGET 2022 ₦	VARIANCE ON FINAL BUDGET 2022 ₦
1,072,594,141.93	Statutory Allocation	2	1,256,510,461.84	4,145,858,516.26	(2,794,977,704.83)
1669,768,538.89	VAT Allocation	2	834,592,638.67	0.00	898,719,191.82
	SURE P FUNDS	2	141,189,371.96	0.00	141,189,371.96
59,481,600.00	10% State Allocation	2	167,501,469.94	181,170,000.00	(13,668,530.06)
	State Augmentation	2	33,912,541.60	-	33,912,541.60
0.00	Aids & Grants	2	20,000,000.00	0.00	20,000,000.00
15,950,755.14	Non-Tax Revenue (IGR)	1	16,554,150.00	38,920,000.00	(24,575,850.00)
119,340,963.34	Miscellaneous Income (Deposits waiver)	10	0.00	0.00	0.00
<b>1,938,135,999.30</b>	<b>Total Revenue</b>	-	<b>2,470,261,634.01</b>	<b>4,365,948,516.26</b>	<b>(1,885,156,352.19)</b>
	<b>EXPENDITURE</b>	-	-	-	-
1,125,994,962.35	Salaries & Wages	3	1,250,506,217.01	1,786,093,516.26	(535,587,299.25)
257,566,965.59	Social Benefit	4	326,697,284.30	303,000,000.00	23,697,284.30
461,805,978.10	Overhead	5	461,986,136.22	623,565,000.00	(161,578,863.78)
22,906,439.69	Depreciation for the year	13	75,096,701.62	0.00	75,096,701.62
170,034,315.96	Bad Debts (Advances Waiver)	9	0.00	0.00	0.00
<b>2,038,308,652.69</b>	<b>Total Expenditure</b>	-	<b>2,114,286,339.15</b>	<b>2,512,658,516.26</b>	<b>(598,372,177.11)</b>
(101,172,653.39)	Surplus/(Deficit) from Operating Activities for the period	-	355,975,294.86	-	1,286,784,175.08
0.00	NON-OPERATING ACTIVITIES	-	0.00	-	-
-	Transfer or sales of Assets	-	-	-	-
-	Gain/(Loss) on sales of Assets	-	-	-	-
-	Total Non-operating Activities	-	-	-	-
(101,172,653.39)	Net Surplus/(Deficit) for the period	-	<b>355,975,294.86</b>	-	<b>1,286,784,175.08</b>



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

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

ASSETS	NOTE	2022 ACTUAL (₦)	2021 ACTUAL (₦)
CURRENTS ASSETS:	-	-	-
Cash and its Equivalents	7	121,297,471.84	69,088,123.32
Prepayments(Advances)	9	230,692,385.32	58,374,461.52
Receivables	-	230,890,197.16	159,423,902.74
Inventories	12	1,105,300.00	1,730,600.00
<b>TOTAL CURRENT ASSET (a)</b>	-	<b>563,985,354.32</b>	<b>288,617,087.58</b>
NON CURRENT ASSETS	-	-	-
Investments	8	3,938,655.84	3,938,655.84
Property, Plant & Equipment	13	12,784,258,760.33	12,668,853,843.12
<b>Total Non-Current Assets (b)</b>	-	<b>12,788,197,416.17</b>	<b>12,672,792,498.96</b>
<b>TOTAL ASSETS (a)+(b)= (c)</b>	-	<b>13,372,162,770.49</b>	<b>12,961,409,586.54</b>
LIABILITIES	-	-	-
CURRENT LIABILITIES	-	-	-
Unremitted Deductions (Deposits)	10	6,256,375.55	37,020.00
Accrued Expenses	11	470,500.00	3,281,496.44
Short Term Loans	-	0.00	0.00
<b>Total Current Liabilities</b>	-	<b>6,726,875.55</b>	<b>3,318,516.44</b>
NON-CURRENT LIABILITIES	-	-	-
Public Fund	-	0.00	0.00
Long-Term Loan(Borrowing)	-	0.00	0.00
<b>Total non-current Liabilities</b>	-	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES (d)</b>	-	<b>6,726,875.55</b>	<b>3,318,516.44</b>
<b>NET ASSETS ©-(d)</b>	-	<b>13,365,435,894.94</b>	<b>12,958,091,070.10</b>
Financed By:	-	-	-
Net Asset/Equity	-	-	-
Reserves	14	12,390,224,057.62	12,390,224,057.62
Accumulated surpluses	15	975,211,837.32	567,867,012.48
<b>Total Net Asset/Equity</b>	-	<b>13,365,435,894.94</b>	<b>12,958,091,070.10</b>



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

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CLASSIFICATION	NOTE	2022 ACTUAL ₦	2021 ACTUAL ₦
CASHFLOW FROM OPERATING ACTIVITIES	-	-	-
<b>INFLOWS</b>	-	-	-
Statutory Allocation	2	1,213,068,289.43	1,033,437,737.62
VAT Allocation	2	809,960,770.82	661,864,031.42
SURE-P Fund	2	141,189,371.96	0.00
10% State Allocation	2	167,501,469.94	59,481,600.00
State Augmentation	2	33,912,541.60	-
Grants	2	20,000,000.00	0.00
Non -Tax Revenue (IGR)	1	16,554,150.00	15,950,755.14
<b>Total Inflow</b>	-	<b>2,402,186,593.75</b>	<b>1,770,734,124.18</b>
<b>OUTFLOWS</b>	-	-	-
Salaries and Wages	3	1,250,506,217.01	1,125,994,962.35
Social Benefits	4	326,697,284.30	257,566,956.59
Overhead Cost	5	461,986,136.22	461,805,978.10
Prepayments (Advances)	9	172,317,923.80	(237,864,394.00)
<b>Total Outflows</b>	-	<b>2,211,507,561.33</b>	<b>1,607,503,503.04</b>
<b>Net Cash flow from Operating Activities (a)</b>	-	<b>190,679,032.42</b>	<b>163,230,621.14</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>	-	-	-
Proceeds from sale of Assets	-	0.00	0.00
Purchase of PPE (Capital)	6	144,689,039.45	92,983,100.00
<b>Net Cash flow from Investing Activities (b)</b>	-	<b>(144,689,039.45)</b>	<b>(92,983,100.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	-	-	-
Deductions received	10	661,175,268.87	603,457,747.94
Deductions Remitted	10	(654,955,913.32)	(603,420,727.94)
<b>Net Cash Flow From Financing Activities (c)</b>	-	<b>6,219,355.55</b>	<b>37,020.00</b>
<b>Net Cash flow from all Activities (a+b+c)</b>	-	<b>52,209,348.52</b>	<b>70,284,417.82</b>
<b>Opening Cash/Cash Equivalent as at 1/1/22</b>	-	<b>69,088,123.32</b>	<b>(1,196,417.82)</b>
<b>Cash &amp; Cash Equivalent as 31/12/22</b>	-	<b>121,297,471.84</b>	<b>69,088,123.32</b>



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

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## UKWUANI LOCAL GOVERNMENT, OBIARUKU

### STATEMENT OF CHANGE IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

DETAILS	NOTE	RESERVE (₦)	ACCUMULATED SURPLUS/DEFICIT (₦)	TOTAL (₦)
Balance as at 1/1/2022	14	12,390,224,057.62	567,867,012.48	12,958,091,070.10
ADD: under cast of previous report	15		51,369,529.98	51,369,529.98
Net Surplus/Deficits for the period	-		355,975,294.86	355,975,294.86
<b>Balance as at 31/12/2022</b>	<b>=</b>	<b><u>12,390,224,057.62</u></b>	975,211,837.32	13,365,435,894.94



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

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## Uvwie Local Government



**Uvwie Local Government Council  
EFFURUN  
P.M.B. 191  
DELTA STATE**



**STATEMENT NO, 1  
RESPONSIBILITY FOR GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31-DECEMBER-2022**

The financial statements has been prepared by the Treasurer, Uvwie Local Government Council in accordance with the financial (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 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 control has operated adequately throughout the reporting period.

Sgd: \_\_\_\_\_

**MR. BISHOP O. ETAKEBO**

Treasurer to the Local Government

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

- the financial (Control Management) Act (as amended)
- International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

In our opinion, this financial statement fairly reflected the financial position of the Uvwie Local Government Council, Effurun as at 31<sup>st</sup> December 2022 and its operation for the year ended on that date.

Sgd.: \_\_\_\_\_

**MR. BISHOP O. ETAKEBO**

Treasurer to the Local Government

Sgd.: \_\_\_\_\_

**MRS. JULIANA B. MANAGER**

Head of Personnel Management

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

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

Sgd.: \_\_\_\_\_

**HON. ONOYAKE TEGA RAMSON**

Executive Chairman

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



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

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## UVWIE LOCAL GOVERNMENT, EFFURUN

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,254,764,212.31	Statutory Allocation	1	1,474,278,773.49	3,012,943,000.00	(1,538,664,226.51)
772,617,749.52	Value Added Tax (VAT)	2	959,297,161.23	1,038,945,000.00	(79,647,838.77)
0.00	Sure-P Allocation	3	141,189,371.96	0.00	141,189,371.96
102,013,373.18	10% State Allocation	4	171,149,019.03	103,895,000.00	67,254,019.03
0.00	State Augmentation	5	41,424,980.10	0.00	41,424,980.10
68,221,548.88	Non-Tax Revenue	6	76,515,765.71	115,909,000.00	(39,393,234.29)
0.00	Aids & Grant	7	20,000,000.00	0.00	20,000,000.00
1,175,793.92	Other Revenue		0.00	0.00	0.00
<b>2,198,792,677.81</b>	<b>Total Receipt (a)</b>		<b>2,883,855,071.52</b>	<b>4,271,692,000.00</b>	<b>(1,387,836,928.48)</b>
	<b>EXPENDITURE</b>				
1,530,745,517.95	Salaries & Wages	8	1,489,996,566.41	1,313,775,685.20	176,220,881.21
342,350,414.37	Social Benefits	9	426,262,085.06	428,500,000.00	(2,237,914.94)
303,835,824.13	Overhead Cost	10	294,453,251.76	345,604,453.08	(51,151,201.32)
24,108,647.08	Depreciation	APPENDIX c	31,723,247.08	0.00	31,723,247.08
<b>2,201,040,403.53</b>	<b>Total Expenditure (b)</b>		<b>2,242,435,150.31</b>	<b>2,087,880,138.28</b>	<b>154,555,012.03</b>
<b>(2,247,725.72)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>641,419,921.21</b>	<b>2,183,811,861.72</b>	<b>(1,542,391,940.51)</b>
	Gain/ Loss on Sale of Asset				
<b>(2,247,725.72)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>641,419,921.21</b>	<b>2,183,811,861.72</b>	<b>(1,542,391,940.51)</b>



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

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## UVWIE LOCAL GOVERNMENT, EFFURUN

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

<b>ASSETS</b>	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	12	299,001,004.76	37,797,634.24
Receivables	18	263,625,782.59	186,124,286.36
Prepayments	11	328,433,668.97	103,462,267.43
Inventories	16	250,000.00	250,000.00
<b>Total Current Assets</b>	<b>A</b>	<b>891,310,456.32</b>	<b>327,634,188.03</b>
<b>Non-current assets</b>			
Investments	13	3,570,048.77	3,570,048.77
Property, Plant & Equipment	14	1,753,023,053.95	1,662,056,301.03
<b>Total Non-current assets</b>	<b>B</b>	<b>1,756,593,102.72</b>	<b>1,665,626,349.80</b>
<b>Total Assets</b>	<b>= A + B</b>	<b>2,647,903,559.04</b>	<b>1,993,260,537.83</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>	15	26,506,470.36	26,436,970.36
Unremitted Deductions			
Payables by Nature: (Accrued Expenses)	17	13,153,600.00	0.00
Short Term Loans & Debts			
<b>Total Current Liabilities</b>			
<b>D</b>		<b>39,660,070.36</b>	<b>26,436,970.36</b>
<b>Non-Current Liabilities</b>			
Public Funds			
Long Term Borrowings			
Long Term Provisions			
<b>Total Non-Current Liabilities</b>		<b>0.00</b>	<b>0.00</b>
<b>E</b>			
<b>Total Liabilities: F = D + E</b>		<b>39,660,070.36</b>	<b>26,436,970.36</b>
<b>Net Assets: G = C - F</b>		<b>2,608,243,488.68</b>	<b>1,966,823,567.47</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		1,314,708,924.36	1,314,708,924.36
Accumulated surpluses/(deficits)		1,293,534,564.32	652,114,643.12
<b>Total Net Assets/Equity:</b>		<b>2,608,243,488.68</b>	<b>1,966,823,567.48</b>



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

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**UVWIE LOCAL GOVERNMENT, EFFURUN**

**STATEMENT OF CASHFLOW FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>
<b><u>Inflows</u></b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,423,854,907.12	1,224,030,400.52
Value Added Tax (VAT)	2	932,219,531.37	763,217,776.09
Sure-P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	171,149,019.03	102,013,373.18
State Augmentation	5	41,424,980.10	0.00
Non Tax Revenue	6	76,515,765.71	68,221,548.88
Aids & Grant	7	20,000,000.00	0.00
Other Revenue		0.00	1,175,793.92
<b>Total Inflow from Operating Activities (A)</b>		<b>2,806,353,575.29</b>	<b>2,158,658,892.59</b>
<b><u>Outflows</u></b>			
Wages and Salaries	8	1,489,996,566.41	1,530,745,517.95
Social Benefits	9	426,262,085.06	342,350,414.37
Overhead Cost	10	281,299,651.76	303,835,824.13
Prepayment	11	224,971,401.54	(23,502,963.52)
<b>Total Outflow from Operating Activities (B)</b>		<b>2,422,529,704.77</b>	<b>2,153,428,792.93</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>383,823,870.52</b>	<b>5,230,099.66</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPENDIX C	122,690,000.00	38,073,000.00
<b>Net Cash Flow from Investing Activities</b>		<b>(122,690,000.00)</b>	<b>(38,073,000.00)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>			
Deposits Received	15	427,032,136.72	311,514,706.52
Deposits Refunded	15	426,962,636.72	311,514,706.52
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>69,500.00</b>	<b>0.00</b>
<b>Net Cash Flow from all Activities</b>		<b>261,203,370.52</b>	<b>(32,842,900.34)</b>
Opening Cash & Its Equivalent as at 1/1/2022		37,797,634.24	70,640,534.58
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	12	<b>299,001,004.76</b>	<b>37,797,634.24</b>



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

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**UVWIE LOCAL GOVERNMENT, EFFURUN**

**STATEMENT OF CHANGES IN NET/EQUITY FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022**

Description	Note	Reserves	Accumulated Surpluses/ (Deficits)	Total
		₦	₦	₦
Balance As At 1st January, 2022		1,314,708,924.36	652,114,643.12	<b>1,966,823,567.48</b>
<b>Net Surplus/ (Deficit) for the Period</b>			641,419,921.21	<b>641,419,921.21</b>
<b>Balance As At 31 December 2022</b>		<b>1,314,708,924.36</b>	<b>1,293,534,564.32</b>	<b>2,608,243,488.68</b>



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

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## WARRI NORTH LOCAL GOVERNMENT



DELTA STATE

## WARRI NORTH LOCAL GOVERNMENT

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

### 2022 ANNUAL FINANCIAL STATEMENTS

RESPONSIBILITY FOR FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022

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

IPSAS is designed to apply to the general purpose Financial Statements of all Public Sector entities for improving the quality of general purpose reporting thereby increasing transparency and accountability.

The Financial Statements are to provide information about Financial Position, Financial Performance and Cash Flows of the Council that is useful to users in making and evaluating decisions about the allocation of resources.

The Treasurer is responsible for preparation and presentation of financial statement of the council in a manner that guarantees accountability, probity and transparency. He is also responsible for establishing and maintaining a system of the internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded.

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

**Monday Agbeyi** (PhD, FCNA, FCTI, FCIA, FNIM)  
Treasurer to the Local Government  
Warri North Local Government  
Koko.  
FRC/2021/002/00000023422

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



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

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

2021 ACTUAL	REVENUE	NOTE	2022 ACTUAL ₦	FINAL BUDGET ₦	VARIANCE ON BUDGET ₦
1,327,927,409.74	Statutory Allocation	2	1,501,033,202.25	2,108,227,720.53	607,194,518.28
694,235,776.07	VAT Allocation	2	864,260,128.95	611,386,038.95	(252,874,090.00)
	SURE-P	2	141,189,371.96	281,097,029.40	139,907,657.44
82,582,589.42	State Allocation	2	156,462,066.85	653,550,593.36	497,088,526.51
	State Augmentation	2	15,155,159.30		(15,155,159.30)
	Grant & Aids		20,000,000.00	70,235,000.00	50,235,000.00
10,244,225.17	Non-Tax Revenue(LG IGR)	1	9,678,000.00	14,700,000.00	5,022,000.00
53,172,663.61	Miscellaneous Revenue				
<b>2,168,162,664.01</b>	<b>TOTAL REVENUE</b>		<b>2,707,777,929.31</b>	<b>3,739,196,382.24</b>	<b>1,031,418,452.93</b>
	<b>EXPENDITURE</b>				
1,089,418,460.77	Salaries & Wages	3	1,200,651,286.29	1,685,602,082.08	484,950,795.79
202,751,759.58	Social Benefit	4	265,535,876.78	251,542,932.20	(13,992,944.58)
653,737,250.15	Overhead Cost	5	770,627,898.26	1,638,901,183.44	868,273,285.18
22,011,371.98	Depreciation Cost	12	29,387,573.43		(29,387,573.43)
<b>1,967,918,842.48</b>	<b>TOTAL EXPENDITURE</b>		<b>2,266,202,634.76</b>	<b>3,576,046,197.72</b>	<b>1,309,843,562.96</b>
<b>200,243,821.53</b>	<b>Surplus (Deficit) from Operating Activities for the period</b>		<b>441,575,294.55</b>	<b>163,150,184.52</b>	<b>(278,425,110.03)</b>
	Transfer on sale of Assets				
(8,600,000.00)	Gain/Loss on sale of Assets				
	Gain/Loss on foreign Exchange Transfer				
	Total Non-Operating Expenses				
	Surplus From Ordinary Activities				
<b>191,643,821.53</b>	<b>Net Surplus/Deficit for the Period</b>		<b>441,575,294.55</b>	<b>163,150,184.52</b>	<b>(278,425,110.03)</b>



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

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

	Note	2022 ACTUAL ₦	2021 ACTUAL ₦
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalent	6	129,792,395.61	65,422,274.34
Prepayments	8	388,291,000.00	82,127,250.00
Receivables		258,083,566.56	181,052,927.85
Inventories	11	1,200,000.00	1,700,000.00
<b>TOTAL CURRENT ASSET</b>		<b>777,366,962.17</b>	<b>330,302,452.19</b>
<b>NON CURRENT ASSETS</b>			
Long Term Loans	16		7,500,000.00
Investments	7	3,699,798.93	3,699,798.93
Property, Plant & Equipment	12	844,206,887.41	917,051,844.54
Investments Property		0.00	0.00
Intangible Assets		0.00	0.00
<b>TOTAL NON-CURRENT ASSETS</b>		<b>847,906,686.34</b>	<b>928,251,643.47</b>
<b>TOTAL ASSETS</b>		<b>1,625,273,648.51</b>	<b>1,258,554,095.66</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Deposit( Unremitted Deductions)	9	2,586,125.97	0.00
Accrued Expenses ( Including Pension & Gratuity)	15	(570,423.51)	1,829,576.49
Current Portion of Loan(Loan Balance)	16	10,000,000.00	30,000,000.00
<b>TOTAL CURRENT LIABILITIES</b>		<b>12,015,702.46</b>	<b>31,829,576.49</b>
<b>NON CURRENT LIABILITIES</b>			
Public Funds		0.00	0.00
Borrowings		0.00	
<b>TOTAL NON-CURRENT LIABILITIES</b>			
<b>TOTAL LIABILITIES</b>		<b>12,015,702.46</b>	<b>31,829,576.49</b>
<b>NET ASSETS</b>		<b>1,613,257,946.05</b>	<b>1,226,724,519.17</b>
<b>FINANCED BY:</b>			
RESERVES		780,749,520.51	780,740,520.51
ACCUMULATED SURPLUS		832,508,425.54	445,974,998.66
<b>NET EQUITY</b>		<b>1,613,257,946.05</b>	<b>1,226,724,519.17</b>



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

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

DESCRIPTION	NOTE	2022 ACTUAL	2021 ACTUAL
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>₦</b>	<b>₦</b>
<b>INFLOWS</b>			
Statutory Allocation	2	1,450,732,779.97	1,254,055,182.31
Government Share of VAT	2	839,045,428.55	685,975,505.82
SURE-P	2	141,189,371.96	0.00
10% State Allocation	2	156,462,066.85	82,582,589.42
State Augmentation	2	15,155,159.30	0.00
Aids and Grants	2	20,000,000.00	0.00
Non-Tax Revenue(Local Govt, IGR)	1	9,678,000.00	10,244,255.17
<b>Total Inflow From Operating Activities (A)</b>		<b>2,632,262,806.63</b>	<b>2,032,857,502.72</b>
<b>OUTFLOWS</b>			
Salary & Wages	3	1,200,651,286.29	1,080,517,831.96
Social Benefits	4	265,535,876.78	201,886,030.08
Overhead Cost	5	770,627,898.26	653,317,131.14
Subsidies			
Advances	9	306,163,750.00	(10,473,300.00)
Transfer to other Government Entities			
Financial Cost			
<b>Total Outflow from Operating Activities (B)</b>		<b>2,542,978,811.33</b>	<b>1,925,247,693.18</b>
Net Cashflow/(Outflow)From Operating Activities(A-B)=C		<b>89,283,995.30</b>	<b>107,612,809.54</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE (Capital)	6		97,000,000.00
<b>CASHFLOW FROM FINANCING</b>			
Deposits Received	10	641,575,885.23	494,901,196.18
Deposits Refunded	10	(638,989,759.26)	(494,901,196.18)
Loan	16		60,000,000.00
Loan Repayment	16	(27,500,000.00)	(22,500,000.00)
<b>Net Cashflow From Financing Activities (D)</b>		<b>-24,913,874.03</b>	<b>37,500,000.00</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES (C-D)</b>		<b>64,370,121.27</b>	<b>48,112,809.54</b>
Opening Cash &Cash Equivalents as at 1/1/2021	7	65,422,274.34	17,309,464.80
<b>Cash &amp; its cash Equivalents as at 31/12/2022</b>	<b>7</b>	<b>129,792,395.61</b>	<b>65,422,274.34</b>



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

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## WARRI NORTH LOCAL GOVERNMENT, KOKO

### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

DETAIL	RESERVES ₦	ACCUMULATED SURPLUS/DEFICIT ₦	TOTAL ₦
Balances as at 1st January, 2022	780,749,520.51	445,974,998.66	1,226,724,519.17
Previous year overstated		-55,041,867.67	-55,041,867.67
Net surplus/(Deficit) for the period		441,575,294.55	441,575,294.55
Balance as at 31 <sup>st</sup> December, 2022	<b>780,749,520.51</b>	<b>832,508,425.54</b>	<b>1,613,257,946.05</b>



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

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## WARRI SOUTH LOCAL GOVERNMENT



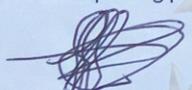
# WARRI SOUTH LOCAL GOVERNMENT COUNCIL

RESPONSIBILITY FOR FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022.

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

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

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

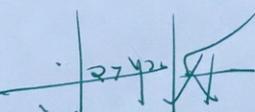
Signed: 

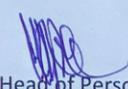
Treasurer:..... Date: 20-4-23

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

In our opinion, these financial statements fairly reflect the financial position of the Local Government Council as at 31<sup>st</sup> December, 2022  
and its operations for the year ended on that date.

  
Treasurer  
Date 20-4-23

  
Executive Chairman  
Date 20/4/23

  
Head of Personnel Management  
Date

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



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

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI.

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,605,237,245.22	Statutory Allocation	1	1,828,317,819.14	4,969,087,317.85	(3,140,769,498.71)
934,592,017.09	Value Added Tax (VAT)	2	1,155,691,729.66	446,007,300.00	709,684,429.66
0.00	Sure - P Allocation	3	141,189,371.96	0.00	141,189,371.96
78,239,895.32	10% State Allocation	4	162,644,501.04	724,986,837.00	(562,342,335.96)
0.00	State Augmentation	5	51,836,734.10	0.00	51,836,734.10
92,987,053.69	Non Tax Revenue	6	94,262,032.94	273,616,386.00	(179,354,353.06)
0.00	Aids & Grants	7	20,000,000.00	0.00	20,000,000.00
235,349,453.79	Other Revenue		0.00	0.00	0.00
<b>2,946,405,665.11</b>	<b>Total Receipt (a)</b>		<b>3,453,942,188.84</b>	<b>6,413,697,840.85</b>	<b>(2,959,755,652.01)</b>
	<b>EXPENDITURE</b>				
1,391,006,521.11	Salaries & Wages	8	1,715,268,711.84	2,858,586,207.37	(1,143,317,495.53)
370,417,661.55	Social Benefits	9	447,130,202.53	274,318,114.00	172,812,088.53
564,098,223.84	Overhead Cost	10	583,438,859.58	1,064,265,832.85	(480,826,973.27)
37,114,535.54	Depreciation	APPENDIX C	59,152,335.88	0.00	59,152,335.88
107,276,053.50	Bad Debts		0.00	0.00	0.00
<b>2,469,912,995.54</b>	<b>Total Expenditure (b)</b>		<b>2,804,990,109.83</b>	<b>4,197,170,154.22</b>	<b>(1,392,180,044.39)</b>
<b>476,492,669.57</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>648,952,079.01</b>	<b>2,216,527,686.63</b>	<b>(1,567,575,607.62)</b>
	Gain/ Loss on Sale of Asset				
<b>476,492,669.57</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>648,952,079.01</b>	<b>2,216,527,686.63</b>	<b>(1,567,575,607.62)</b>
<b>476,492,669.57</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>648,952,079.01</b>	<b>2,216,527,686.63</b>	<b>(1,567,575,607.62)</b>



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

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI.

### STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

<b>ASSETS</b>	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	12	37,160,439.26	63,825,812.91
Receivables	16	321,749,647.02	229,090,775.57
Prepayments	11	905,506,686.74	277,058,650.55
<b>Total Current Assets</b>	<b>A</b>	<b>1,264,416,773.02</b>	<b>569,975,239.03</b>
<b>Non-current assets</b>			
Investments		0.00	0.00
Property, Plant & Equipment	13	3,264,316,542.50	3,211,963,432.63
<b>Total Non-current assets</b>	<b>B</b>	<b>3,264,316,542.50</b>	<b>3,211,963,432.63</b>
<b>Total Assets</b>	<b>C = A + B</b>	<b>4,528,733,315.52</b>	<b>3,781,938,671.66</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>			
Unremitted Deductions	14	0.00	0.00
Payables by Nature: (Accrued Expenses)	15	97,842,569.85	0.00
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities</b>	<b>D</b>	<b>97,842,569.85</b>	<b>0.00</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>97,842,569.85</b>	<b>0.00</b>
<b>Net Assets:</b>	<b>G = C - F</b>	<b>4,430,890,745.67</b>	<b>3,781,938,671.66</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		2,646,453,893.01	2,646,453,898.01
Accumulated surpluses/(deficits)		1,784,436,852.66	1,135,484,773.65
<b>Total Net Assets/Equity:</b>		<b>4,430,890,745.67</b>	<b>3,781,938,671.66</b>



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

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI.

### STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>		<b>₦</b>	<b>₦</b>
Statutory Allocation	1	1,766,589,335.80	1,533,160,896.11
Value Added Tax (VAT)	2	1,124,761,341.55	922,836,877.27
Sure - P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	162,644,501.04	78,239,895.32
State Augmentation	5	51,836,734.10	0.00
Non Tax Revenue	6	94,262,032.94	92,987,053.69
Aids & Grants	7	20,000,000.00	0.00
<b>Total Inflow from Operating Activities (A)</b>		<b>3,361,283,317.39</b>	<b>2,627,224,722.39</b>
<b>Outflows</b>			
Wages and Salaries	8	1,715,268,711.84	1,391,006,521.11
Social Benefits	9	447,130,202.53	370,417,661.55
Overhead Cost	10	485,596,289.73	564,098,223.84
Prepayment	11	628,448,036.19	142,401,840.00
<b>Total Outflow from Operating Activities (B)</b>		<b>3,276,443,240.29</b>	<b>2,467,924,246.50</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>84,840,077.10</b>	<b>159,300,470.89</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPENDIX C	111,505,445.75	107,732,206.49
<b>Net Cash Flow from Investing Activities</b>		<b>(111,505,445.75)</b>	<b>(107,732,206.49)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	14	708,678,567.17	646,230,594.36
Deposits Refunded	14	708,678,567.17	646,230,594.36
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net Cash Flow from all Activities</b>		<b>(26,665,368.65)</b>	<b>51,568,264.40</b>
Opening Cash & Its Equivalent as at 1/1/2022		63,825,807.91	12,257,543.51
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	12	<b>37,160,439.26</b>	<b>63,825,807.91</b>



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

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## WARRI SOUTH LOCAL GOVERNMENT, WARRI.

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022

Description	Reserves	Accumulated Surpluses/ (Deficits)	Total
	₦	₦	₦
Balance As At 1st January, 2022	2,646,453,898.01	1,135,484,773.65	<b>3,781,938,671.66</b>
Casting Error on Advances Retired	(5.00)		<b>(5.00)</b>
<b>Net Surplus/ (Deficit) for the Period</b>		648,952,079.01	<b>648,952,079.01</b>
<b>Balance As At 31 December 2022</b>	<b>2,646,453,893.01</b>	<b>1,784,436,852.66</b>	<b>4,430,890,745.67</b>



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

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## WARRI SOUTH WEST LOCAL GOVERNMENT



## WARRI-SOUTH WEST LOCAL GOVERNMENT COUNCIL

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

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

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

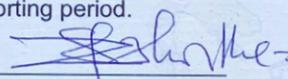
Date: \_\_\_\_\_

### FINANCIAL STATEMENTS

#### RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

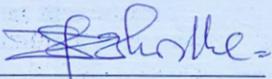
The Treasurer is responsible for establishing a system of internal Control designed to provide reasonable assurance that the transactions recorded are as stipulated and properly recorded for all public financial resource by Local Government Council. To the best of knowledge, the system of internal control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

Sign:   
**MR. SUNDAY OTIGHI (CNA)**  
Treasurer to Local Government.

Date: 27/03/2023

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

In our opinion, the Financial Statements fairly reflected the financial position of WARRI SOUTH WEST LOCAL GOVERNMENT COUNCIL as at 31st December, 2022 and its operations for the year ended on that date.

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

Date: 27/03/2023

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

Date: 27-03-2023



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

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

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

Previous Year Actual 2021	REVENUE	Note	Actual 2022	Final Budget 2022	Variance on Final Budget
(₦)			(₦)	(₦)	(₦)
1,312,736,476.82	Statutory Allocation	1	1,384,142,213.65	3,921,234,222.00	(2,537,092,008.35)
607,401,952.13	Value Added Tax (VAT)	2	885,086,659.82	630,000,000.00	255,086,659.82
	Sure - P Allocation	3	141,189,371.96	30,000,000.00	111,189,371.96
65,707,554.82	10% State Allocation	4	162,702,713.63	800,000,000.00	(637,297,286.37)
	State Augmentation	5	30,007,381.30	0.00	30,007,381.30
36,357,501.64	Non Tax Revenue	6	38,097,237.58	41,200,000.00	(3,102,762.42)
	Aids & Grants	7	20,000,000.00	0.00	20,000,000.00
43,330,491.65	Other Revenue	8	186,442,482.38	0.00	186,442,482.38
<b>2,065,533,977.06</b>	<b>Total Receipt (a)</b>		<b>2,847,668,060.32</b>	<b>5,422,434,222.00</b>	<b>(2,574,766,161.68)</b>
	<b>EXPENDITURE</b>				
1,156,106,892.19	Salaries & Wages	9	1,310,442,290.57	1,859,647,425.72	(549,205,135.15)
247,938,553.44	Social Benefits	10	312,807,936.02	0.00	312,807,936.02
420,971,457.18	Overhead Cost	11	404,569,836.88	1,778,970,000.00	(1,374,400,163.12)
55,393,893.69	Depreciation	19	55,213,893.69	0.00	55,213,893.69
417,816,452.59	Bad Debts		0.00	0.00	0.00
<b>2,298,227,249.09</b>	<b>Total Expenditure (b)</b>		<b>2,083,033,957.16</b>	<b>3,638,617,425.72</b>	<b>(1,555,583,468.56)</b>
<b>(232,693,272.03)</b>	<b>Surplus/(Deficit) from Operating Activities for the Period c = (a-b)</b>		<b>764,634,103.16</b>	<b>1,783,816,796.28</b>	<b>(1,019,182,693.12)</b>
	Gain/ Loss on Disposal of Asset		(12,085,937.00)		
<b>0.00</b>	<b>Total Non-Operating Revenue (Expenses) (d)</b>		<b>(12,085,937.00)</b>	<b>0.00</b>	
<b>(232,693,272.03)</b>	<b>Surplus/(deficit) from Ordinary Activities e=(c+d)</b>		<b>752,548,166.16</b>	<b>1,783,816,796.28</b>	<b>(1,019,182,693.12)</b>
<b>(232,693,272.03)</b>	<b>Net Surplus/ (Deficit) for the Period</b>		<b>752,548,166.16</b>	<b>1,783,816,796.28</b>	<b>(1,019,182,693.12)</b>



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

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## WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE-IJOH STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022

ASSETS	Note	2022	2021
		(₦)	(₦)
<b>Current Assets</b>			
Cash and cash equivalents	13	263,160,123.85	27,951,545.70
Receivables	18	246,485,960.88	173,604,334.77
Prepayments	15	207,955,462.74	260,084,028.87
Inventories		0.00	820,000.00
<b>Total Current Assets</b> <b>A</b>		<b>717,601,547.47</b>	<b>462,459,909.34</b>
<b>Non-current assets</b>			
Investments	14	3,784,282.49	3,784,282.49
Property, Plant & Equipment	19	1,339,383,836.53	1,258,008,805.22
<b>Total Non-current assets</b> <b>B</b>		<b>1,343,168,119.02</b>	<b>1,261,793,087.71</b>
<b>Total Assets</b> <b>C = A + B</b>		<b>2,060,769,666.49</b>	<b>1,724,252,997.05</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Deposits</b>			
Unremitted Deductions	16	0.00	186,442,482.38
Payables by Nature: (Accrued Expenses)	17	161,295,313.18	378,482,531.52
Short Term Loans & Debts		0.00	0.00
<b>Total Current Liabilities</b> <b>D</b>		<b>161,295,313.18</b>	<b>564,925,013.90</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>161,295,313.18</b>	<b>564,925,013.90</b>
<b>Net Assets: G = C - F</b>		<b>1,899,474,353.31</b>	<b>1,159,327,983.15</b>
<b>NET ASSETS/EQUITY</b>			
Reserves		1,202,134,572.00	1,214,536,368.00
Accumulated surpluses/(deficits)		697,339,781.31	(55,208,384.85)
<b>Total Net Assets/Equity:</b>		<b>1,899,474,353.31</b>	<b>1,159,327,983.15</b>



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

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## WARRI SOUTH-WEST LOCAL GOVERNMENT, OGBE -IJOH STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022	2021
		ACTUAL	ACTUAL
<b>Inflows</b>		₦	₦
Statutory Allocation	1	1,392,765,837.58	1,201,536,980.74
Value Added Tax (VAT)	2	803,581,409.78	656,575,476.86
Sure - P Allocation	3	141,189,371.96	0.00
10% State Allocation	4	162,702,713.63	65,707,554.82
State Augmentation	5	30,007,381.30	0.00
Non Tax Revenue	6	38,097,237.58	36,357,501.64
Aids & Grants	7	20,000,000.00	0.00
<b>Total Inflow from Operating Activities (A)</b>		<b>2,588,343,951.83</b>	<b>1,960,177,514.06</b>
<b>Outflows</b>			
Wages and Salaries	9	1,310,442,290.57	1,142,544,841.14
Social Benefits	10	312,807,936.02	245,713,062.11
Overhead Cost	11	620,937,055.22	419,528,368.94
Prepayment	15	(39,906,770.13)	72,703,508.35
<b>Total Outflow from Operating Activities (B)</b>		<b>2,204,280,511.68</b>	<b>1,880,489,780.54</b>
<b>Net Cash Inflow/(Outflow) From Operating Activities* C = (A-B)</b>		<b>384,063,440.15</b>	<b>79,687,733.52</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Assets PPE			
Purchase/ Construction of PPE	APPENDIX C	148,854,862.00	78,300,000.00
<b>Net Cash Flow from Investing Activites</b>		<b>(148,854,862.00)</b>	<b>(78,300,000.00)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Deposits Received	16	607,161,017.32	861,343,624.52
Deposits Refunded	16	607,161,017.32	952,097,677.72
Loan Repayment		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>		<b>0.00</b>	<b>(90,754,053.20)</b>
<b>Net Cash Flow from all Activities</b>		<b>235,208,578.15</b>	<b>(89,366,319.68)</b>
Opening Cash & Its Equivalent as at 1/1/2022		27,951,545.70	117,317,865.38
<b>Cash &amp; Its Equivalent as at 31/12/2022</b>	13	<b>263,160,123.85</b>	<b>27,951,545.70</b>



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

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

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2022**

Description	Reserves	Accumulated Surpluses/ (Deficits)	Total
	₦	₦	₦
Balance As At 1st January, 2022	1,214,536,368.00	(55,208,384.85)	<b>1,159,327,983.15</b>
<b><u>PRIOR YEAR ADJUSTMENTS</u></b>			
Overstated Advances Balance b/f	(12,221,796.00)		<b>(12,221,796.00)</b>
Overstated Depreciation on P.P.E	(180,000.00)		<b>(180,000.00)</b>
<b>Net Surplus/ (Deficit) for the Period</b>		752,548,166.16	<b>752,548,166.16</b>
<b>Balance As At 31 December 2022</b>	<b>1,202,134,572.00</b>	<b>697,339,781.31</b>	<b>1,899,474,353.31</b>



# REPORT OF THE AUDITOR-GENERAL 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, 2022													
S/No.	Local Gov	Government Share of FAAC (Statutory Revenue)	Government Share of VAT	SURE-P Fund	State share of 10% IGR	State Government Grant	State Augmentation	Non Tax Revenue	Investment Income	Donati	Other Revenue	Total	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	ANICHA NORTH	1,264,694,095.37	807,086,784.67	141,189,371.96	177,627,300.57	20,000,000.00	41,336,003.93	14,058,775.00	—	—	—	2,465,992,331.50	
2	ANICHA SOUTH	1,377,464,327.37	870,056,985.75	141,189,371.96	163,536,344.62	20,000,000.00	35,383,001.30	31,769,186.16	—	—	—	2,639,398,817.16	
3	BOWADI	1,180,089,920.67	775,390,481.89	141,189,371.66	168,803,816.19	20,000,000.00	14,743,973.30	7,878,700.00	—	—	—	2,308,096,263.71	
4	BURUTU	1,686,539,927.55	991,217,268.91	141,189,371.96	187,243,243.87	20,000,000.00	43,647,525.90	32,976,986.30	—	—	—	3,102,814,324.49	
5	ETHIOPE EAST	1,538,989,181.70	975,648,940.42	141,189,371.96	383,485,205.63	20,000,000.00	70,736,336.00	12,673,073.28	—	—	—	3,142,722,108.99	
6	ETHIOPE WEST	1,575,574,152.04	980,561,189.91	141,189,371.96	282,872,484.01	20,000,000.00	65,562,925.50	34,800,530.68	—	—	—	3,100,560,654.10	
7	IKA NORTH EAST	1,664,461,418.30	945,587,715.63	141,189,371.96	165,600,762.16	20,000,000.00	54,419,655.00	25,073,999.99	—	—	—	3,016,332,923.04	
8	IKA SOUTH	1,566,890,605.94	908,635,303.75	141,189,371.96	172,927,104.17	20,000,000.00	55,943,578.30	31,440,300.00	—	—	—	2,897,849,529.72	
9	ISOKO NORTH	1,475,889,175.52	876,286,373.25	141,189,371.96	163,380,334.20	20,000,000.00	35,177,750.20	37,071,303.00	—	—	—	2,748,994,308.13	
10	ISOKO SOUTH	1,652,405,572.65	1,022,876,729.83	141,189,371.96	267,025,357.80	20,000,000.00	77,070,623.30	36,334,804.00	—	—	—	3,216,902,459.54	
11	NDOKWA EAST	1,385,961,239.19	804,385,046.34	141,189,371.96	177,133,886.71	20,000,000.00	45,049,529.40	44,308,697.60	—	—	—	2,618,027,771.20	
12	NDOKWA WEST	1,432,617,144.65	885,356,494.77	141,189,371.96	185,871,095.58	20,000,000.00	37,883,523.10	55,524,600.00	—	500,000.00	—	2,758,742,230.06	
13	OKPE	1,314,782,914.41	851,801,064.44	141,189,371.96	251,922,340.50	20,000,000.00	35,511,929.10	10,379,510.00	—	—	—	2,625,587,130.41	
14	OSHIMILI NORTH	1,287,240,446.29	825,691,937.21	141,189,371.96	178,651,773.57	20,000,000.00	25,748,550.50	38,479,430.00	—	—	—	2,517,001,509.53	
15	OSHIMILI SOUTH	1,396,125,182.24	885,844,211.15	141,189,371.96	183,447,097.15	20,000,000.00	40,572,374.90	59,098,054.88	—	—	47,594,200.00	2,773,870,492.28	
16	PATANI	1,154,434,895.53	742,167,872.37	141,189,371.96	166,234,018.14	20,000,000.00	26,554,904.10	1,926,500.00	—	—	—	2,252,507,562.10	
17	SARPE	1,452,287,293.19	924,940,469.96	141,189,371.96	183,819,388.65	20,000,000.00	51,042,111.50	59,650,542.41	—	—	—	2,832,929,177.67	
18	UDU	1,520,816,542.53	874,893,399.06	141,189,371.96	226,154,053.73	20,000,000.00	48,601,913.60	11,982,506.60	—	—	—	2,843,637,781.48	
19	UGHELLI NORTH	1,987,353,734.69	1,186,588,037.19	141,189,371.96	309,142,345.67	20,000,000.00	83,325,624.40	53,246,737.36	—	—	—	3,780,845,851.27	
20	UGHELLI SOUTH	1,579,835,816.86	998,076,877.25	141,189,371.96	402,211,619.26	20,000,000.00	79,939,870.30	37,239,479.00	—	—	—	3,258,493,034.63	
21	UKWUANI	1,256,510,461.84	834,593,638.67	141,189,371.96	167,501,469.94	20,000,000.00	33,912,541.60	16,554,150.00	—	—	—	2,470,261,634.01	
22	UWIE	1,474,278,773.49	959,297,161.23	141,189,371.96	171,149,019.03	20,000,000.00	41,424,980.10	76,515,765.71	—	—	—	2,883,855,071.52	
23	WARRI NORTH	1,501,033,202.25	864,260,128.95	141,189,371.96	156,462,066.85	20,000,000.00	15,155,159.30	9,678,000.00	—	—	—	2,707,777,929.31	
24	WARRI SOUTH	1,828,317,819.14	1,155,691,729.66	141,189,371.96	162,644,501.04	20,000,000.00	51,836,734.10	94,262,032.94	—	—	—	3,453,942,188.84	
25	WARRI SOUTH WEST	1,384,142,213.65	885,086,659.82	141,189,371.96	162,702,713.63	20,000,000.00	30,007,381.30	35,097,237.58	—	—	186,442,482.38	2,847,668,060.32	
	Total	36,938,736,057.06	22,832,022,102.08	3,529,734,298.70	5,217,549,342.67	500,000,000.00	1,139,988,500.03	871,020,902.49	1,223,265.60	500,000.00	234,036,682.38	71,264,811,151.01	



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

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## APPENDIX 2

### DELTA STATE GOVERNMENT OF NIGERIA

#### SCHEDULE OF CONSOLIDATED EXPENDITURE OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/No	Local Govt.	Salaries & Wages	Social Benefits	Overhead Cost	Donation	Finance Cost	Depreciation Charges	Bad Debts Charges	Total Recurrent Expenditure	Capital Expenditure	Total expenditure
#	#	#	#	#	#	#	#	#	#	#	#
1	ANIIOCHA NORTH	1,440,056,839.60	284,730,568.47	365,693,131.65	—	650,000.00	25,074,538.94	3,060,900.00	2,119,265,978.66	200,107,040.00	2,319,373,018.66
2	ANIIOCHA SOUTH	1,163,796,886.57	343,387,681.10	746,608,854.51	—	—	41,664,325.92	—	2,295,457,748.10	242,073,000.00	2,537,530,748.10
3	BOMADI	963,575,941.00	234,268,467.88	574,504,860.25	—	—	57,294,700.33	—	1,829,643,969.46	96,500,000.00	1,926,143,969.46
4	BURUTU	1,376,190,017.11	322,817,535.69	1,319,653,217.15	—	—	183,876,407.44	—	3,202,537,177.39	153,767,972.00	3,356,305,149.39
5	ETHIOPE EAST	2,088,884,231.92	545,862,624.01	152,047,877.64	—	—	24,278,827.65	—	2,811,073,561.22	—	2,811,073,561.22
6	ETHIOPE WEST	2,028,772,849.66	485,813,693.53	207,485,860.23	—	—	79,152,124.07	—	2,801,224,527.49	103,367,450.00	2,904,591,977.49
7	IKA NORTH EAST	1,602,030,694.12	437,049,372.86	546,107,179.68	—	—	23,955,481.10	—	2,609,142,727.76	39,396,050.00	2,648,538,777.76
8	IKA SOUTH	1,557,035,331.58	430,920,195.56	467,701,092.35	10,000,000.00	—	35,370,543.70	11,715,000.00	2,512,742,163.19	320,950,000.00	2,833,692,163.19
9	ISOKO NORTH	1,436,357,888.21	367,852,687.11	440,831,739.02	—	—	31,593,888.33	—	2,276,636,202.67	77,070,100.00	2,353,706,302.67
10	ISOKO SOUTH	2,098,535,364.58	533,376,082.85	277,885,821.83	—	—	131,658,731.31	—	3,041,456,000.57	113,123,000.00	3,154,579,000.57
11	NDOKWA EAST	1,438,190,079.24	329,459,647.11	485,950,062.69	—	—	36,376,825.89	—	2,289,976,614.93	75,039,000.00	2,365,015,614.93
12	NDOKWA WEST	1,523,699,483.12	330,578,888.14	351,453,090.31	—	—	28,641,311.46	—	2,234,372,773.03	319,377,992.00	2,553,750,765.03
13	OKPE	1,704,926,520.21	398,422,997.81	216,757,604.89	—	—	30,169,956.20	—	2,350,277,079.11	64,163,600.00	2,414,440,679.11
14	OSHIMILI NORTH	1,236,509,882.75	233,610,059.39	591,865,708.48	—	—	57,392,259.24	—	2,119,377,909.86	137,701,750.00	2,257,079,659.86
15	OSHIMILI SOUTH	1,444,604,675.52	392,202,772.53	602,455,600.48	—	—	69,176,691.61	—	2,508,439,740.14	287,599,976.75	2,796,039,716.89
16	PATANI	1,107,851,800.89	266,114,016.68	510,568,380.29	—	—	20,546,354.64	—	1,905,080,552.50	103,648,280.00	2,008,728,832.50
17	SAPELE	1,523,463,663.57	392,199,943.52	302,218,578.87	—	—	77,803,051.70	11,770,000.00	2,307,455,237.66	151,808,250.00	2,459,263,487.66
18	UDU	1,798,840,790.09	418,916,010.57	211,480,700.67	—	—	17,683,782.27	—	2,446,921,283.60	13,510,000.00	2,460,431,283.60
19	UGHELLI NORTH	2,397,861,922.84	553,014,306.31	432,581,763.69	—	—	57,698,084.77	185,991,445.46	3,627,147,523.07	43,500,000.00	3,670,647,523.07
20	UGHELLI SOUTH	2,211,368,059.06	527,287,613.83	280,911,541.02	—	—	203,890,608.65	—	3,223,457,822.56	81,000,000.00	3,304,457,822.56
21	UKWUANI	1,250,506,217.01	326,697,284.30	461,986,136.22	—	—	75,096,701.62	—	2,114,286,339.15	144,689,039.45	2,258,975,378.60
22	UVVIE	1,489,996,566.41	426,262,085.06	294,453,251.76	—	—	31,723,247.08	—	2,242,435,150.31	122,690,000.00	2,365,125,150.31
23	WARRI NORTH	1,200,651,286.29	265,535,876.78	770,627,898.26	—	—	29,387,573.43	—	2,266,202,634.76	—	2,266,202,634.76
24	WARRI SOUTH	1,715,268,711.84	447,130,202.53	583,438,859.58	—	—	59,152,335.88	—	2,804,990,109.83	111,505,445.75	2,916,495,555.58
25	WARRI SOUTH WEST	1,310,442,290.57	312,807,936.02	404,569,836.88	—	—	55,213,893.69	—	2,083,033,957.16	148,854,862.00	2,231,888,819.16
	<b>Total</b>	<b>39,109,417,993.76</b>	<b>9,606,318,549.64</b>	<b>11,599,838,648.40</b>	<b>10,000,000.00</b>	<b>650,000.00</b>	<b>1,483,872,246.93</b>	<b>212,537,345.46</b>	<b>62,022,634,84.19</b>	<b>3,151,442,807.95</b>	<b>65,174,077,592.14</b>



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

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## APPENDIX 3

### DELTA STATE GOVERNMENT OF NIGERIA

#### SCHEDULE OF CONSOLIDATED PROPERTY, PLANT AND EQUIPMENT OF THE 25 LOCAL GOVERNMENTS OF THE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022

S/No.	Local Govt.	Land	Buildings	Plant & Machinery	Motor Vehicle	Equipment	Furniture & Fittings	Infrastructure	Speed Boat	Total
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ANIOCHA NORTH	1,544,386,388.60	638,740,976.86	1,166,545.80	155,346,727.68	1,294,277.34	7,905,000.00	—	—	2,348,839,916.28
2	ANIOCHA SOUTH	1,301,213,560.90	1,122,878,688.71	13,150,000.00	57,290,234.38	6,000,000.00	54,538,109.38	25,000,000.00	—	2,580,070,593.37
3	BOMADI	69,995,800.00	726,143,821.68	—	70,290,772.51	4,258,200.00	13,200,000.00	88,180,000.00	506,250.00	972,574,844.19
4	BURUTU	683,471,600.00	928,461,427.63	467,720,324.00	36,750,000.00	50,659,768.64	2,241,000.06	—	—	2,169,304,120.33
5	ETHIOPE EAST	792,980,180.00	558,623,159.05	1,548,288.00	34,202,400.00	1,013,027.35	1,610,000.00	—	—	1,389,977,054.40
6	ETHIOPE WEST	812,869,970.00	1,108,714,064.55	7,371,000.00	104,306,080.00	1,500,000.00	—	56,972,708.75	—	2,091,733,823.30
7	IKA NORTH EAST	672,944,590.00	580,835,161.65	—	60,230,000.00	280,500.00	—	—	—	1,314,290,251.65
8	IKA SOUTH	2,530,289,225.00	1,315,092,661.30	11,750,000.00	77,836,800.00	10,444,200.00	831,800.00	30,850,000.00	—	3,977,094,686.30
9	ISOKO NORTH	194,374,302.50	869,096,970.37	48,031,200.00	81,815,244.00	206,625.00	—	—	—	1,193,524,341.87
10	ISOKO SOUTH	2,207,537,177.50	1,425,578,957.31	122,183,000.00	50,151,000.00	130,990,889.82	—	—	—	3,936,441,024.63
11	NDOKWA EAST	419,236,532.00	385,953,681.21	73,457,152.00	61,700,000.00	2,050,000.00	—	28,303,400.00	—	970,700,765.21
12	NDOKWA WEST	1,367,385,723.52	705,873,200.92	960,000.00	85,885,204.50	2,240,000.00	1,600,000.00	131,097,000.00	—	2,295,041,128.94
13	OKPE	588,114,475.00	974,311,643.40	19,333,600.00	39,568,000.00	4,342,260.00	5,354,800.00	—	—	1,631,024,778.40
14	OSHIMILI NORTH	489,314,040.00	754,078,228.88	17,763,566.40	11,687,500.00	3,912,234.00	12,634,812.50	16,593,543.76	—	1,305,983,925.54
15	OSHIMILI SOUTH	7,125,008,685.00	2,210,408,284.63	23,710,602.46	69,426,115.74	23,353,367.34	101,150,000.00	14,025,960.00	—	9,567,081,015.17
16	PATANI	566,010,000.00	1,009,623,302.90	—	70,000,000.00	—	10,250,000.00	—	—	1,655,883,302.90
17	SAPALE	1,088,468,600.00	2,979,268,763.10	11,607,617.60	74,772,464.00	6,146,809.60	5,030,912.00	18,726,000.00	—	4,184,021,166.30
18	UDU	213,640,604.10	505,105,331.33	—	30,400,000.00	1,500,000.00	1,010,000.00	—	—	751,655,955.43
19	UGHELLI NORTH	1,497,009,560.00	1,124,772,200.70	38,584,512.00	83,473,385.40	3,892,329.88	2,844,581.89	33,761,832.71	—	2,784,338,402.58
20	UGHELLI SOUTH	536,157,703.55	818,651,106.75	2,957,500.00	95,600,000.00	1,500,000.00	—	11,200,000.00	340,000,000.00	1,806,066,310.30
21	UKWUANI	11,748,628,794.40	940,121,035.52	40,200,519.15	45,474,905.60	—	9,813,505.66	—	—	12,784,238,760.33
22	UVWIE	675,602,259.00	945,186,994.15	4,335,000.00	100,845,660.00	—	3,353,140.80	23,700,000.00	—	1,753,023,053.95
23	WARRI NORTH	179,705,000.00	473,775,833.53	6,535,326.37	17,765,200.00	—	6,479,314.08	148,696,213.43	11,250,000.00	844,206,887.41
24	WARRI SOUTH	2,092,303,105.50	950,959,385.00	2,657,681.20	134,150,800.04	8,578,778.70	62,666,792.07	13,000,000.00	—	3,264,316,542.51
25	WARRI SOUTH WEST	521,989,000.00	621,716,533.98	54,497,345.80	42,177,031.75	6,273,850.00	36,590,000.00	54,500,000.00	1,638,075.00	1,339,383,836.53
	<b>Total</b>	<b>39,918,636,876.57</b>	<b>24,673,971,415.11</b>	<b>969,520,780.78</b>	<b>1,691,145,525.60</b>	<b>270,437,117.67</b>	<b>339,103,768.44</b>	<b>694,606,658.65</b>	<b>353,394,325.00</b>	<b>68,910,816,467.82</b>



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

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## APPENDIX 4

DELTA STATE GOVERNMENT OF NIGERIA									
SCHEDULE OF CONSOLIDATED ASSETS OF THE 25 LOCAL GOVERNMENTS OF THE STATE AS AT 31ST DECEMBER, 2022									
S/No.	Local Govt.	Cash and Cash Equivalents	Receivables	Prepayments	Inventories	Investments	Property, Plant & Equipment	Total	
		₦	₦	₦	₦	₦	₦	₦	₦
1	ANIOCHA NORTH	23,256,737.36	225,835,843.97	169,677,468.32	1,200,000.00	4,757,186.10	2,348,839,916.28	2,773,567,152.03	
2	ANIOCHA SOUTH	107,621,085.67	244,058,417.40	90,768,601.92	—	5,716,784.24	2,580,070,593.36	3,028,235,482.59	
3	BOMADI	4,123,602.91	213,219,291.64	596,177,470.16	2,000,000.00	3,774,260.75	972,574,844.19	1,791,869,469.65	
4	BURUTU	45,104,050.71	289,541,345.6	772,962,920.65	150,969.00	5,502,819.78	120,322,169,304,	3,282,566,226.06	
5	ETHIOPE EAST	158,351,568.19	272,251,961.33	224,477,035.40	—	5,829,795.55	1,389,977,054.40	2,050,887,414.87	
6	ETHIOPE WEST	113,075,330.83	276,618,853.30	206,206,951.76	2,005,100.00	2,689,531.47	2,091,733,823.30	2,692,329,590.66	
7	IKA NORTH EAST	68,237,779.22	282,456,793.58	812,539,600.0	—	17,724,718.52	1,314,290,251.65	2,195,249,142.97	
8	IKA SOUTH	46,997,532.21	268,232,945.43	23,392,900.00	7,468,725.00	5,751,779.41	3,094,686.30	4,328,938,568.35	
9	ISOKO NORTH	158,652,465.55	255,186,229.52	382,856,631.50	2,000,000.00	13,981,775.76	1,193,524,341.87	2,006,201,444.20	
10	ISOKO SOUTH	18,058,778.61	289,190,438.10	56,676,767.26	156,200.00	5,867,147.04	3,936,441,024.63	4,306,390,355.64	
11	NDOKWA EAST	10,186,190.87	238,150,899.59	277,443,325.97	2,200,000.00	4,547,303.11	970,700,765.21	1,503,228,484.75	
12	NDOKWA WEST	131,269,030.94	262,302,569.50	251,518,936.61	2,930,700.00	4,695,151.48	2,295,041,128.94	2,947,757,517.47	
13	OKPE	109,099,984.72	250,640,272.19	235,490,375.99	—	4,033,175.86	1,631,024,778.40	2,230,288,587.16	
14	OSHMILI NORTH	43,550,219.70	229,880,419.24	823,950,271.25	—	12,271,657.90	1,305,983,925.54	2,415,636,493.63	
15	OSHMILI SOUTH	43,087,896.46	295,277,586.03	135,650,833.98	—	6,494,144.38	9,567,081,015.17	10,047,591,476.02	
16	PATANI	81,276,822.58	207,040,888.85	413,323,755.22	—	—	1,655,883,302.90	2,357,524,769.55	
17	SAPELE	84,812,385.13	257,719,881.92	512,989,728.00	543,000.00	12,442,737.41	4,184,021,166.30	5,052,528,898.76	
18	UDU	14,006,653.72	259,826,186.62	292,279,270.58	—	3,553,836.97	751,655,935.43	1,321,321,883.32	
19	UGHELLI NORTH	597,822.27	350,175,131.37	225,105,426.85	98,560.00	1,638,531.35	2,784,338,402.58	3,420,533,874.42	
20	UGHELLI SOUTH	10,295,096.69	278,889,666.08	208,740,687.10	179,900.00	19,291,986.38	1,806,066,310.30	2,323,463,646.55	
21	UKWUANI	121,297,471.84	230,890,197.16	230,692,385.32	1,105,300.00	3,938,655.84	12,784,238,760.33	743,162,770.49	
22	UVVIE	299,001,004.76	263,625,782.59	328,433,668.97	250,000.00	3,570,048.77	1,753,023,053.95	2,647,903,559.04	
23	WARRI NORTH	129,792,395.61	855,983.5	388,291,000.00	1,200,000.00	3,699,798.93	844,206,887.41	1,625,273,648.51	
24	WARRI SOUTH	37,160,439.26	321,749,647.02	905,506,686.74	—	—	3,264,316,542.50	4,528,733,315.52	
25	WARRI SOUTH WEST	263,160,123.85	246,485,960.88	207,955,462.74	—	3,784,282.49	1,339,383,836.53	2,060,769,666.49	
	<b>Total</b>	<b>2,180,652,469.66</b>	<b>6,567,330,775.47</b>	<b>8,473,108,162.29</b>	<b>23,488,454.00</b>	<b>155,557,109.49</b>	<b>68,910,816,467.79</b>	<b>86,310,953,438.70</b>	



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

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## APPENDIX 5

DELTA STATE GOVERNMENT OF NIGERIA												
SCHEDULE OF CONSOLIDATED LIABILITIES AND RESERVES OF THE 25 LOCAL GOVERNMENTS OF THE STATE AS AT 31ST DECEMBER, 2022												
S/No	Local Govt.	Deposits	Short Term Lo & Debts	Unremitted Deductions	Payables	Short Term Provisions	Long Term borrowing	Reserves	Accumulated Surpluses/(Deficits)	Total		
		₦	₦	₦	₦	₦		₦	₦	₦	₦	₦
1	ANIOCHA NORTH	—	—	237315.93	64,032,441.28	—	—	320,153,278.55	2,389,144,116.27	2,773,567,152.03		
2	ANIOCHA SOUTH	—	—	1,661,825.61	—	—	—	2,214,895,439.45	811,678,217.53	3,028,235,482.59		
3	BOMADI	30,521,300.66	144,504,323.30	—	29,461,737.02	—	—	454,351,254.35	1,133,030,854.32	1,791,869,469.65		
4	BURUTU	255,299,991.71	—	—	57,823,807.36	—	—	2,455,343,424.85	514,099,002.14	3,282,566,226.06		
5	ETHIOPE EAST	120,788,621.81	—	—	127,481,903.85	—	—	1,277,684,668.45	524,932,220.76	2,050,887,414.87		
6	ETHIOPE WEST	27,551,941.06	—	—	210,249,245.46	—	—	1,176,410,198.32	1,278,118,205.82	2,692,329,590.66		
7	IKA NORTH EAST	—	—	48,525,115.41	95,010,000.00	—	—	1,229,823,021.60	821,891,005.96	2,195,249,142.97		
8	IKA SOUTH	—	—	—	123,709,778.26	—	—	2,777,171,296.85	1,428,057,493.24	4,328,938,568.35		
9	ISOKO NORTH	—	—	—	215,622,694.77	—	—	1,157,024,257.96	633,554,491.47	,444,202,006,201		
10	ISOKO SOUTH	33,626,170.63	—	—	135,415,250.25	—	—	3,824,266,899.07	313,082,035.69	4,306,390,355.64		
11	NDOKWA EAST	26,628,008.48	—	—	125,404,549.75	—	—	463,418,832.96	887,777,093.56	1,503,228,484.75		
12	NDOKWA WEST	13,520,633.66	—	18,036,969.55	77,224,749.31	—	—	1,419,785,376.86	1,419,189,788.09	2,947,757,517.47		
13	OKPE	—	—	56,143,298.64	42,563,324.48	—	—	1,095,571,928.92	1,036,010,035.12	2,230,288,587.16		
14	OSHMILI NORTH	—	—	4,355,085.02	14,865,000.00	—	—	528,166,540.72	1,868,249,867.89	2,415,636,493.63		
15	OSHMILI SOUTH	69,528,558.74	—	—	301,474,608.73	—	—	605,904,223.61	9,070,684,084.94	10,047,591,476.02		
16	PATANI	—	—	151,115,576.36	261,005,900.75	—	12,000.0	956,618,990.24	976,784,302.20	2,357,524,769.55		
17	SAPELE	—	—	77,462,323.97	966,335.00	900,000.00	—	4,143,211,536.47	829,988,703.32	5,052,528,898.76		
18	UDU	—	—	153,148,250.98	130,534,639.07	30,000,000.00	—	410,556,394.84	597,082,598.43	1,321,321,883.32		
19	UGHELLI NORTH	222,550,794.30	—	—	122,887,914.23	—	—	2,694,798,299.28	380,316,866.61	3,420,533,874.42		
20	UGHELLI SOUTH	—	—	225,274,693.22	238,790,668.07	—	—	2,000,038,948.10	(140,640,662.84)	2,323,463,646.55		
21	UKWUANI	6,256,375.55	—	—	470,500.00	—	—	12,390,224,057.62	975,211,837.32	13,372,162,770.49		
22	UVWIE	—	—	265,064,703.36	13,153,600.00	—	—	1,314,708,924.36	1,293,534,564.32	2,647,903,559.04		
23	WARRI NORTH	2,586,125.97	(570,423.51)	10,000,000.00	—	—	—	780,749,520.51	832,508,425.54	1,625,273,648.51		
24	WARRI SOUTH	—	—	—	97,842,569.85	—	—	2,646,453,893.01	1,784,436,852.66	4,528,733,315.52		
25	WARRI SOUTH WEST	—	—	—	161,295,313.18	—	—	1,202,134,572.00	697,339,781.31	2,060,769,666.49		
	<b>Total</b>	<b>808,838,522.57</b>	<b>143,933,899.79</b>	<b>772,466,925.05</b>	<b>2,647,286,530.67</b>	<b>30,900,000.00</b>	<b>12,000,000.00</b>	<b>49,539,465,778.95</b>	<b>32,356,061,781.67</b>	<b>86,310,953,438.70</b>		



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

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## APPENDIX 6

### DELTA STATE GOVERNMENT

#### CONSOLIDATED SCHEDULE OF QUERIES RAISED FOR THE YEAR ENDED 31ST DECEMBER 2022

S/N	LOCAL GOVERNMENT COUNCILS	Unreasonable Expenditure		Expenditure contrary to Regulations		Expenditure not supported by proper records of Accounts		Irregular Expenditure		Unretired Advances		Unremitted 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	4	63,100,000.00	—	—	—	—	—	—	1	169,677,468.32	1	237,315.93	—	—	6	233,014,784.25
2	ANIOCHA SOUTH	2	20,000,000.00	1	9,000,000.00	—	—	—	—	1	90,768,601.92	1	1,661,825.61	—	—	5	121,430,427.53
3	BOMADI	—	—	2	12,850,000.00	—	—	1	5,000,000.00	1	596,177,470.16	1	175,025,623.96	—	—	5	789,053,094.12
4	BURUTU	1	8,000,000.00	—	—	—	—	—	—	1	772,962,920.65	1	255,299,991.71	—	—	3	1,036,262,912.36
5	ETHIOPE EAST	1	5,000,000.00	—	—	—	—	2	10,850,000.00	1	224,477,035.40	1	120,788,621.81	—	—	5	361,115,657.21
6	ETHIOPE WEST	—	—	—	—	—	—	7	3,315,560.00	1	206,206,951.76	—	—	—	—	8	209,522,511.76
7	IKA NORTH EAST	3	310,260,000.00	2	6,050,000.00	1	850,000.00	2	63,866,400.00	1	512,539,600.00	1	48,525,116.41	—	—	10	942,091,116.41
8	IKA SOUTH	—	—	1	2,257,500.00	2	7,393,500.00	1	443,000.00	1	23,392,900.00	—	—	—	—	5	33,486,900.00
9	ISOKO NORTH	—	—	1	39,460,100.00	—	—	3	55,814,800.00	1	382,866,631.50	—	—	—	—	5	478,131,531.50
10	ISOKO SOUTH	—	—	5	23,738,000.00	—	—	—	—	—	—	—	—	—	5	23,738,000.00	
11	NDOKWA EAST	—	—	4	13,083,500.00	—	—	1	9,000,000.00	1	277,443,325.97	1	26,628,008.48	—	—	7	326,154,834.45
12	NDOKWA WEST	—	—	2	2,526,812.16	—	—	—	—	1	262,302,569.50	1	31,557,605.21	—	—	4	296,386,986.87
13	ORFE	5	6,080,000.00	1	150,000.00	1	30,243,643.12	—	—	1	250,640,272.19	1	56,143,298.64	—	—	9	343,257,213.95
14	OSHIMILI NORTH	—	—	2	13,650,000.00	—	—	—	—	1	823,960,291.25	1	4,355,085.02	—	—	4	841,955,376.27
15	OSHIMILI SOUTH	3	36,550,000.00	—	—	—	—	—	—	1	135,650,833.98	1	69,528,558.74	—	—	5	241,729,392.72
16	PATANI	3	4,937,000.00	1	200,000.00	4	26,710,000.00	—	—	1	413,323,755.22	1	151,276,826.18	—	—	10	596,447,581.40
17	SAPALE	—	—	—	—	—	—	—	—	1	512,989,725.00	1	77,462,323.97	—	—	2	590,452,048.97
18	UDU	1	63,700,000.00	—	—	—	—	9	746,532,722.84	—	—	—	—	—	10	810,232,722.84	
19	UGHELLI NORTH	2	8,610,000.00	2	2,800,000.00	—	—	2	2,230,000.00	1	225,105,426.85	1	2530,794.30	—	—	8	461,276,221.15
20	UGHELLI SOUTH	—	—	—	—	1	54,568,000.00	41	96,906,800.00	1	208,740,688.09	1	225,274,693.22	1	311,920.79	45	85,802,102.10
21	UKWUANI	—	—	1	3,998,000.00	—	—	—	—	1	230,692,385.32	1	6,256,375.55	1	3,248,900.54	4	244,195,661.41
22	UWIE	—	—	—	—	4	5,540,000.00	2	421,000.00	1	328,433,668.97	3	26,506,470.36	—	—	10	360,901,139.33
23	WARRI NORTH	1	1,000,000.00	1	10,000,000.00	1	260,000.00	1	5,000,000.00	1	388,291,000.00	1	2,586,125.97	—	—	6	407,137,125.97
24	WARRI SOUTH	2	9,500,000.00	2	150,000.00	—	—	2	5,130,000.00	1	905,506,686.74	—	—	—	—	7	920,286,686.74
25	WARRI SOUTH WEST	2	9,200,000.00	—	—	—	—	—	—	1	207,955,462.74	—	—	—	—	3	217,155,462.74
	<b>TOTAL</b>	<b>30</b>	<b>545,937,000.00</b>	<b>28</b>	<b>139,913,912.16</b>	<b>14</b>	<b>125,565,148.12</b>	<b>74</b>	<b>1,004,510,282.84</b>	<b>23</b>	<b>8,150,085,671.53</b>	<b>20</b>	<b>1,501,644,661.07</b>	<b>2</b>	<b>3,560,821.33</b>	<b>191</b>	<b>11,471,217,492.05</b>