



His Excellency,  
**SENATOR DR. IFEANYI ARTHUR OKOWA**  
Governor Of Delta State



**RT. HON. (CHIEF) SHERIFF F. O. OBOREVWORI**  
Speaker, Delta State House of Assembly



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## **PART ONE**

### **1.0 INTRODUCTION**

The accounts of Delta State Government for the year ended 31<sup>st</sup> December, 2018 have been audited in accordance with section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria as amended and the Delta State Audit Law of 2018.

Our findings and recommendations which form the basis for this report were extensively discussed with the relevant Officers of the various Ministries, Departments and Agencies (MDAs) and officially communicated to them for their comments and necessary actions.

### **1.1 AUDIT OBJECTIVES**

The main objectives of this audit are to determine and report if:

- v Proper books of accounts and records have been maintained during the period under audit examination;
- v All public monies have been fully accounted for, and the rules and procedures applied are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue;
- v Monies have been expended for the purposes for which they were appropriated and the expenditures have been made as authorized;
- v Government received commensurate value for all expenditure incurred or liability assumed;
- v Financial regulations and other relevant rules and procedures have been complied with in the preparation and presentation of the accounts and records and
- v Necessary and relevant information and explanations have been obtained.

The audit was therefore intended to provide assurance and to express my opinion on the accounts whether they show a true and fair view.

### **1.2 SCOPE OF THE AUDIT**

The audit exercise of 2018 accounting period covers the following areas:

- i. The final accounts/ financial statements of Delta State Government and
- ii. The audit of the appropriation accounts of various Ministries, Departments and Agencies(MDAs)



### **1.3 RESPECTIVE RESPONSIBILITIES**

In accordance with the provision of Finance (Control and Management) Act of 1958 and Section One Part II of the Financial Regulations of Delta State, the Accountant-General is responsible for the preparation of Financial Statements. He is the head of the state accounting services and treasury and therefore saddled with the responsibility of the receipts and payments of the government of the state. He supervises all accounting activities in all Ministries and Departments within the state to ensure that they keep proper books and records, which disclose, with reasonable assurance and accuracy of the financial position of the state.

While the Auditor-General's responsibility is to express an independent opinion on the financial statements so prepared by the Accountant-General based on his audit and in compliance with the above regulations and section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended). The Auditor General is responsible for the audit of accounts of all Accounting Officers and all persons entrusted with the collection, receipt, custody, issue or payments and expenditure of all public monies.

An audit in this context involves the examination on a test basis, of all evidences relevant to the amount disclosed in the financial statements. It also include an assessment of material estimates and judgment made in the preparation of the financial statements and whether the accounting policies are appropriate for government business, consistently applied and disclosed.

### **1.4 SUBMISSION OF ANNUAL ACCOUNTS**

The annual accounts with the notes and schedules were submitted to me by the Accountant-General on the 22<sup>nd</sup> of March, 2019 via a letter with reference No. AG/CAG/56/C/VOL.6 of 20<sup>th</sup> March, 2019 duly signed by him.

The list of the components (hard and soft copies) submitted include:

- Trial Balance
- Statement of Financial Performance
- Statement of Financial Position
- Cash Flow Statement
- Net Changes in Equity
- Notes to the Financial Statements
- Bank Statements and Reconciliation files
- Payment Vouchers and
- Expenditure Control Ledgers



## PART TWO

### 1.0 BOOK KEEPING AND MAINTENANCE OF RECORDS OF ACCOUNT

#### 2.1 STATE OF BOOK KEEPING

There was noticeable improvement in book keeping and the manner in which the accounts have been maintained during the financial year ended 31<sup>st</sup> December, 2018. However, there is still need for continuous improvement.

The specific observations made during the audit of the year 2018 Accounts are hereunder stated as well as in parts 3 and 4 with the related annexures.

##### 2.1.1 MAINTENANCE OF CASH BOOKS/BANK RECONCILIATION STATEMENTS

Some short comings in the previous audit reports have not been addressed. Few cash books, bank statements and bank reconciliation statements were not produced for the audit exercise. However, these were not significant enough to invalidate the true and fair view expressed on the financial statements.

##### 2.1.2 ENTRIES IN THE CONTROL LEDGERS

It was observed that some payments made in the period 2018 did not pass through the expenditure control. The observed discrepancies thus necessitated a lengthy and prolonged reconciliation of the Accounts.

It is therefore recommended that hence forth all payments should pass through the expenditure control system.

##### 2.1.3 RECURRENT EXPENDITURE PAYMENT VOUCHERS

A total of 74 recurrent expenditure payment vouchers from Ministries, Departments and Agencies (MDAs) amounting to ₦193,798,787.70 out of total recurrent expenditure of ₦231,636,032,838.14 representing 0.08 percent of the total recurrent expenditure were observed to be irregular and therefore have been queried. The nature of the queries deduced from improper approval to inadequate supporting records thereby undermining extant rules and financial regulations. These observations have been communicated to the various Accounting Officers for their comments, explanations and effective corrections. See annexure iiiia for the list.

##### 2.1.4 CAPITAL EXPENDITURE PAYMENT VOUCHERS

A total of 68 capital payment vouchers amounting to ₦1,275,317,858.37 out of a total expenditure of ₦N108,784,504,990.53 representing 1.17 percent of the total capital expenditure were observed to be irregular and have therefore been queried. The irregularities observed during examination of capital expenditure payment vouchers ranged from payments without compliance with relevant regulations and audit certification. See annexure iiib to this report for details.



### 2.1.5 SUMMARY OF QUERIED PAYMENT VOUCHERS

A total of 74 recurrent expenditure and 68 capital expenditure payment vouchers amounting to ₦193,798,787.70 and ₦1,275,317,858.37 respectively were observed to be irregular and have therefore been queried. See break down below: The queried vouchers have been referred to the affected Accounting Officers for comments, explanations and rectification.

Details of Expenditure	No. of Queries	Amount Queried (₦)	Total Cash Expenditure(₦)	Percentage
Recurrent Expenditure	74	193,798,787.70	231,636,032,838.14	0.08
Capital Expenditure	68	1,275,317,858.37	108,784,504,990.53	1.17
<b>Total</b>	<b>142</b>	<b>1,469,116,646.07</b>	<b>340,420537,828.67</b>	<b>0.43</b>

### 2.1.6 ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

It was observed that there was inadequate information on consolidated asset register of the State for the period under audit review. However, MDAs kept and maintained asset register in their respective ministries

Audit recommends the introduction of a detailed consolidated asset register for the entire State, maintained and reviewed periodically. This will give accurate number of assets owned by the State, their fair value and help to monitor movements at any point in time.

### 2.1.7 PAYABLES

The figure of ₦108,237,303,006.74 representing contractors' arrears and commitment items in total payables of ₦123,452,744,335.22 appeared high when compared with the 2017 figure of ₦29,985,406,026.43. It was observed that this increase arose from the introduction of some outstanding contractors' arrears and commitments prior to 29<sup>th</sup> May, 2015 valued at ₦78,251,897,000.31 in accordance with IPSAS accrual basis of reporting.

Audit recommends a critical review and revalidation of the outstanding contractors' arrears and commitments in order to authenticate the actual value.





### **2.1.8 CONTINGENT LIABILITIES ON BANK GUARANTEES AND PERFORMANCE GUARANTEES**

It was observed that contingent liabilities in bank and performance guarantees amounted to ₦21,704,421,401.37. See note 51

### **2.1.9 FOREIGN CURRENCY DENOMINATED ACCOUNTS CONVERSION**

All foreign currency denominated accounts with banks were converted at various rates depending on the bank ruling rate at the time of conversion.

Audit recommends that CBN official rate ruling on the date of transaction should be used

### **2.1.10 INVESTMENTS**

The carrying costs of most of Ministry of Finance Incorporated [MOFI] investments (Quoted and unquoted) do not reflect the fair value of such investments.

Some investments in liquidated companies are still being carried at cost.

Audit recommends that MOFI should carry out a comprehensive professional revaluation and reassessment of its entire investment portfolio in order to show a fair value.

### **2.1.11 AIDS AND GRANTS**

There was improvement on the information disclosed in respect of aids and grants received. However, the expenditure is still being lumped together as a single line item instead of classifying them separately.

In addition, it was observed that accounting records were inadequately maintained by the Office of the Accountant General to record the receipts of the expenditure of these aids and grants.

Audit recommends that the Office of the Accountant General should maintain comprehensive accounting records of receipts and expenditure on all aids and grants appropriately, duly showing the purpose for which they were granted.



## Report of the Auditor-General, Delta State 2018

### PART 3

#### 3.0 HIGHLIGHTS OF BUDGET PERFORMANCE/REVIEW OF FINANCIAL STATEMENTS

#### 3.1 HIGHLIGHTS OF BUDGET PERFORMANCE (CASH)

OPTION A: BASED ON SECTORS						
DELTA STATE GOVERNMENT						
CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2018						
Description	Actual 2018	Final Budget 2018	Supplementary Budget 2018	Initial/ Original Budget 2018	Variance on Final Budget	% PERFORMANCE
	₦	₦	₦	₦	₦	
	A	B(C+D)	C	D	E (B-A)	
<b>REVENUE</b>						
Government Share of FAAC (Stat. Revenue)	226,258,373,529.49	244,254,313,792.56	66,197,686,463.56	178,056,627,329.00	- 17,995,940,263.07	92.63
Government Share of VAT	13,060,073,803.71	13,067,532,297.00	2,300,000,000.00	10,767,532,297.00	- 7,458,493.29	99.94
Tax Revenue	49,317,411,164.12	56,036,633,535.00		56,036,633,535.00	(6,719,222,370.88)	88.01
Non-Tax Revenue	4,734,091,486.13	10,973,863,337.00		10,973,863,337.00	(6,239,771,850.87)	43.14
Investment Income	608,402,533.76	892,270,540.00		892,270,540.00	(283,868,006.24)	68.19
Interest Earned	76,007,978.02	688,141,204.00		688,141,204.00	(612,133,225.98)	11.05
Aid & Grants	2,769,067,449.94	2,769,511,100.00		2,769,511,100.00	(443,650.06)	99.98
Debt Forgiveness		-		-	-	
Other Revenue	51,570,588,784.54	51,603,979,556.00	6,700,000,000.00	44,903,979,556.00	(33,390,771.46)	99.94
Transfer from other Government Entities	-	-			-	
capital receipts	3,711,569,940.77	3,800,000,000.00		3,800,000,000.00	(88,430,059.23)	97.67
<b>Total Revenue (a)</b>	<b>352,105,586,670.48</b>	<b>384,086,245,361.56</b>	<b>75,197,686,463.56</b>	<b>308,888,558,898.00</b>	<b>- 31,980,658,691.08</b>	<b>91.67</b>
<b>RECURRENT EXPENDITURE</b>						
Salaries & Wages	71,289,737,051.51	71,560,921,910.00	6,600,000,003.00	64,960,921,907.00	271,184,858.49	99.62
Social Benefits	18,247,410,297.17	18,387,573,132.00	6,779,573,132.00	11,608,000,000.00	140,162,834.83	99.24
Overhead Cost	61,787,919,790.24	79,973,637,650.00	34,288,569,659.00	45,685,067,991.00	18,185,717,859.76	77.26
Grants & Contributions	20,418,278,378.29	20,518,717,859.49	13,398,717,859.49	7,120,000,000.00	100,439,481.20	99.51
Subsidies	-	-	-	-	-	
Depreciation Charges	-	-	-	-	-	
Impairment Charges	-	-	-	-	-	
Amortization Charges	-	-	-	-	-	
Bad Debts Charges	-	-	-	-	-	
Public Debt Charges	12,325,831,134.71	12,330,000,000.00	4,730,000,000.00	7,600,000,000.00	4,168,865.29	99.97
Loan Repayments	12,463,276,307.45	12,500,825,810.07	2,200,825,810.07	10,300,000,000.00	37,549,502.62	99.70
Trfer to other Govt Entities-DESOPADEC	35,103,579,878.77	35,200,000,000.00	7,200,000,000.00	28,000,000,000.00	96,420,121.23	99.73
<b>Total Recurrent Expenditure (b)</b>	<b>231,636,032,838.14</b>	<b>250,471,676,361.56</b>	<b>75,197,686,463.56</b>	<b>175,273,989,898.00</b>	<b>18,835,643,523.42</b>	<b>92.48</b>
<b>Capital Expenditure</b>						
Administrative Sector	7,258,638,162.06	11,962,420,527.94		11,962,420,527.94	4,703,782,365.88	60.68
Economic Sector	72,907,089,805.88	83,036,463,336.06		83,036,463,336.06	10,129,373,530.18	87.80
Law and Justice Sector	701,966,837.04	1,881,343,845.00		1,881,343,845.00	1,179,377,007.96	37.31
Regional Sector	3,608,661,127.52	4,150,000,000.00		4,150,000,000.00	541,338,872.48	86.96
Social Sector	24,308,149,058.03	32,584,341,291.00		32,584,341,291.00	8,276,192,232.97	74.60
<b>Total Capital Expenditure = c</b>	<b>108,784,504,990.53</b>	<b>133,614,569,000.00</b>		<b>133,614,569,000.00</b>	<b>24,830,064,009.47</b>	<b>81.42</b>
<b>Total Expenditure: d=b+c</b>	<b>340,420,537,828.67</b>	<b>384,086,245,361.56</b>	<b>75,197,686,463.56</b>	<b>308,888,558,898.00</b>	<b>43,665,707,532.89</b>	<b>88.63</b>
<b>Budget Surplus/(Deficit): e=a-d</b>	<b>11,685,048,841.81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,646,366,223.97</b>	
<b>CASH AND CASH EQUIVALENT 1/1/2018</b>	<b>21,045,245,015.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CASH AND CASH EQUIVALENT 31/12/2018</b>	<b>32,730,293,857.54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,730,293,857.54</b>	



The summary of the budget performance of the state for the year ended 31<sup>st</sup> December, 2018 is given in table 3:1 below: It shows the approved budget estimate, Actual Revenue/Expenditure achieved variance and the percentage of performance.

The approved budget estimate of recurrent revenue for the period 2018 stood at ₦384,086,245,361.56 while the actual recurrent revenue realised was ₦348,394,016,729.00 representing 99.5 percent of recurrent revenue performance.

However, the budgeted capital receipt of the state for the same period was ₦3,800,000,000.00; while actual capital receipt stood at ₦3,711,569,940.77 representing 91.0 percent budget performance. When compared with the total revenue of ₦257,608,145,476.53 achieved in 2017, the sum of ₦352,105,586,670.48 realised in 2018 showed an improvement on the aggregate as can be observed in the table below.

Actual Revenue

Details of Revenue	2018 (₦)	2017 (₦)	Increase/Decrease (₦)	% Increase
Recurrent	348,394,016,729.71	242,436,044,372.53	105,957,972,357.18	43.7
Capital	3,711,569,940.77	15,172,101,104.00	( 11,460,531,163.23)	75.5
<b>Total</b>	<b>352,105,586,670.48</b>	<b>257,608,145,476.53</b>	<b>94,497,441,193.95</b>	<b>36.7</b>

The recurrent revenue increased by ₦105,957,972,357.18 or 43.7 percent from ₦242,436,044,372.53 in 2017 to ₦348,394,016,729.71 in 2018, while capital receipts decreased by ₦11,460,531,163.32 or 75.5 percent from ₦15,172,101,104.00 in 2017 to ₦3,711,569,940.77 in 2018.

3.1.2 EXPENDITURE PERFORMANCE

The total budgeted expenditure of the State for 2018 financial year was ₦384,086,245,361.56 made up of recurrent expenditure of ₦250,471,676,361.56 and capital expenditure of ₦133,614,569,000.00. However, during the year, the total actual expenditure of the state stood at ₦340,420,537,828.67 made up of actual recurrent expenditure of ₦231,636,032,838.14 and capital expenditure of ₦108,784,504,990.53. It was observed that the gap was funded by surplus from recurrent revenue.

SUMMARY OF EXPENDITURE PERFORMANCE

2017 Actual ₦	Details	2018 Approved Estimate ₦	2018 Actual ₦	Performance (%)
90,819,698,347.73	Recurrent	250,471,676,361.56	231,636,032,838.14	92.48
44,366,960,310.61	Capital	133,614,569,000.00	108,784,504,990.53	81.42
135,186,658,658.34	Total	384,086,245,361.56	340,420,537,828.67	88.63



It would be observed from the table above that while recurrent expenditure achieved 92.48 percent of the approved budget estimates for the year, capital expenditure achieved 81.42 percent of the approved estimates for the year. When compared with expenditure achieved in 2017, it would be seen that the total expenditure of the State increased in 2018 by ₦205,233,879,170.33.

### Actual Expenditure

Details of Expenditure	2018 (₦)	2017 (₦)	Increase (₦)	Percentage (%)
Recurrent	231,636,032,838.14	90,819,698,347.73	140,816,334,490.41	155.05
Capital	108,784,504,990.53	44,366,960,310.61	64,417,544,679.92	145.19
<b>Total</b>	<b>340,420,537,828.67</b>	<b>135,186,658,658.34</b>	<b>205,233,879,170.33</b>	<b>151.82</b>

From the above table, recurrent expenditure increased by ₦140,816,334,490.41 or 155.05 percent in 2018 while capital expenditure increased by ₦64,417,544,679.92 or 145.19 percent in the same period.

The increase in total expenditure in the period 2018 was as a result of payment of staff promotion arrears, adoption of IPSAS accrual basis of reporting which recognises depreciation, amortisation, contractors' arrears and commitment items which were not budgeted for in the period under audit examination.

## 3.2 REVIEW OF FINANCIAL STATEMENTS

### 3.2.0 PREAMBLE

Delta State Government (DTSG) financial statements for 2018 have been prepared in accordance with guidelines for first time adoption of International Public Sector Accounting Standards (IPSAS) accrual. IPSAS 3.3 (first time adoption of accrual basis) which allows the state Government period of up to three years (from January 2016 to December 2018) to recognize and/or measure certain assets and/or liabilities. The three years period is to give the Government sufficient time to develop reliable models for recognition and measurement of certain assets and liabilities. The assets and liabilities include:

- i. Inventories
- ii. Investment properties
- iii. Property, Plant and Equipment/(PPE) i.e infrastructural assets
- iv. Actuarial valuation of defined benefit obligation for retirees of old pension schemes and gratuities
- v. Biological assets and agricultural produce
- vi. Intangible assets
- vii. Service concession assets related liabilities; and
- viii. Financial Instruments



The State Government has elected to present comparative information on account of information availability in compliance with IPSAS33 provision which encourages a first time adopter to present comparative information in its first transitional IPSAS financial statement. As a result and in compliance with this provision, the state has prepared the following financial statement with relevant notes to the accounts.i. Statement of financial performance

- ii. Statement of Financial position
- iii. Cash flow statement
- iv. Statement of changes in Net Assets/Equity
- v. Budget Performance Report (a comparison of budget and actual)
- vi. Related notes to the accounts

It is important to state that the provision of IPSAS 33 for First Time Adopter lapsed 31<sup>st</sup> December, 2018. Subsequently, all financial statements will be required to comply with IPSAS standards.

### **3.2.1 STATEMENT OF FINANCIAL PERFORMANCE.**

Following the adoption of IPSAS accrual basis of accounting and reporting, changes have occurred in the recognition, measurement and presentation of revenue and expenditure items. Revenue earned but not yet received are provided for in the accounts as receivables while expenditure incurred but not yet paid are accrued as payables. In addition, items of expenditure such as Aids and Grants, depreciation, amortization, public debts charges and transfers were brought into the accounts. These changes have significantly impacted on figures reported in 2018 due to expanded revenue and expenditure base.

In the period ended 31<sup>st</sup> December 2018, aggregate revenue rose from ₦244,190,310,428.05 in 2017 to ₦356,210,966,291.37 in 2018, an increase of ₦112,020,655,863.32 or 45.9%. There were significant increases recorded in statutory revenue, Government share of value added tax (VAT), Non tax revenue and other revenues. The growth in these revenue items were attributed to improved security condition in oil producing communities in the State which led to increased crude oil production from our oil wells, increase in the benchmark price of crude oil and positive improvement in global crude oil market.



The percentage contribution of statutory allocation to total revenue when compared with corresponding period of 2017 rose from 54% to 65.9% or ₦132,088,602,070.57 to ₦234,707,000,421.30. A difference of ₦102,618,398,350.73. Also, the contribution of Value Added Tax though increase by ₦1,738,473,885.46 over 2017 figure of ₦11,321,599,918.25, it recorded a decline from 4.6% to 3.7%. Tax Revenue as a percentage of total revenue dropped from 20.3% in 2017 to 13.5% in 2018 due to decrease in the disposable income of the citizenry. Non tax revenue contribution to total revenue grew marginally from 0.9% in 2017 to 1.3% in 2018 due to State Government policies which broadened the internally generated revenue (IGR) base and brought many more individuals and organizations into the tax net. Other revenues to total revenue however fell from 16.7% in 2017 to 14.5% in 2018 despite an increase in the aggregate figure of ₦10,759,095,719.06 majorly from Paris Club and Development Bond refund.

Total Expenditure increased from ₦231,363,083,319.19 in 2017 to ₦301,643,113,160.53 in 2018, an increase of 30.4% or ₦70,280,029,841.34. The growth in expenditure was attributed to increase in accrued expenses in overheads brought into the accounts, payment of arrears on salaries, depreciation on assets acquired prior to 2015, grants and transfer to DESOPADEC.

The state Government recorded an operating surplus of ₦54,567,853,130.84 as at 31<sup>st</sup> December 2018 against the sum of ₦12,827,227,108.8 reported in corresponding period of 2017 before providing for exchange loss of ₦3,321,090,634.57 on foreign liabilities outstanding as at 31<sup>st</sup> December 2017. This surplus was transferred to Net Asset/Equity.



## Report of the Auditor-General, Delta State 2018

DELTA STATE							
TRANSITIONAL IPSAS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018							
STATEMENT OF FINANCIAL PERFORMANCE							ANNEXURE I
<i>Audited Accounts</i>							
Previous Year Actual 2017		Notes	Actual 2018	Final Budget 2018	Supplementary Budget 2018	Initial/ Original Budget 2018	VARIANCE
N			N	N	N	N	N
				B(C+D)	C	D	
<b>REVENUE</b>							
132,088,602,070.57	Government Share of FAAC (Statutory Revenue)	1	234,707,000,421.30	244,254,313,792.56	66,197,686,463.56	178,056,627,329.00	(9,547,313,371.26)
11,321,599,918.25	Government Share of VAT	2	13,060,073,803.71	13,067,532,297.00	2,300,000,000.00	10,767,532,297.00	(7,458,493.29)
49,596,432,847.93	Tax Revenue	3	48,197,107,143.20	56,036,633,535.00		56,036,633,535.00	(7,839,526,391.80)
2,314,965,883.23	Non-Tax Revenue	4	4,734,091,486.13	10,973,863,337.00		10,973,863,337.00	(6,239,771,850.87)
1,948,887,171.26	Investment Income	5	892,270,533.76	892,270,540.00		892,270,540.00	(6.24)
1,176,267,386.59	Interest Earned	6	280,766,668.79	688,141,204.00		688,141,204.00	(407,374,535.21)
4,932,062,084.74	Aid & Grants	7	2,769,067,449.94	2,769,511,100.00		2,769,511,100.00	(443,650.06)
	◊ Debt Forgiveness	8		-		-	-
40,811,493,065.48	Other Revenues	9	51,570,588,784.54	51,603,979,556.00	6,700,000,000.00	44,903,979,556.00	(33,390,771.46)
-	Transfer from other Government Entities	10		-		-	-
<b>244,190,310,428.05</b>	<b>Total Revenue (a)</b>		<b>356,210,966,291.37</b>	<b>380,286,245,361.56</b>	<b>75,197,686,463.56</b>	<b>305,088,558,898.00</b>	
<b>EXPENDITURE</b>							
68,401,392,020.01	Salaries & Wages	11	71,289,737,051.51	71,560,921,907.00	6,600,000,000.00	64,960,921,907.00	271,184,855.49
29,481,945,678.43	Social Benefits	12	18,247,410,297.17	18,387,573,132.00	6,779,573,132.00	11,608,000,000.00	140,162,834.83
39,892,356,996.49	Overhead Cost	13	79,637,342,832.55	79,973,637,650.00	34,288,569,659.00	45,685,067,991.00	336,294,817.45
15,727,351,721.89	Grants & Contributions	14	20,418,278,378.29	20,518,717,859.49	13,398,717,859.49	7,120,000,000.00	100,439,481.20
-	Subsidies	15		-	0	-	-
21,972,415,265.91	Depreciation Charges	16	50,684,811,484.74	-	0	-	(50,684,811,484.74)
10,562,537,278.80	Impairment Charges	17	-	-	0	-	-
13,936,122,102.79	Amortization Charges	18	13,936,122,102.79	-	0	-	(13,936,122,102.79)
14,103,962,254.87	Public Debt Charges	20	12,325,831,134.71	12,330,000,000.00	4,730,000,000.00	7,600,000,000.00	4,168,865.29
17,285,000,000.00	Transfer to other Government Entities	21	35,103,579,878.77	35,200,000,000.00	7,200,000,000.00	28,000,000,000.00	96,420,121.23
<b>231,363,083,319.19</b>	<b>Total Expenditure (b)</b>		<b>301,643,113,160.53</b>	<b>237,970,850,548.49</b>	<b>72,996,860,650.49</b>	<b>164,973,989,898.00</b>	
12,827,227,108.86	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		54,567,853,130.84	-	-	-	
-	Gain/ Loss on Disposal of Asset	22	-	-	-	-	
(3,321,090,634.57)	Gain/Loss on Foreign Exchange Transaction	43	-	-	-	-	
-	Share of Surplus/(Deficit) in Associates & Joint Ventures	24	-	-	-	-	
-	Total Non-Operating Revenue/(Expenses) (d)		-	-	-	-	
-	Surplus/(Deficit) from Ordinary Activities e=(c+d)		-	-	-	-	
-	◊ Minority Interest Share of Surplus/ (Deficit) (f)	25	-	-	-	-	
<b>9,506,136,474.29</b>	<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>		<b>54,567,853,130.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	
The accompanying notes forms an integral part of the General Purpose Financial Statement (GPFS)							



### **3.2.2 STATEMENT OF FINANCIAL POSITION**

The total assets of the State Government during the year under review grew from ₦283,227,084,357.51 in 2017 to ₦413,378,767,028.36 in 2018, an increase of 46%. The increase is attributed to the introduction of assets acquired prior to 2015 into the accounts in compliance with IPSAS accrual standards and the remarkable improvement in the Net cash flow position.

The total current and non-current assets as at 31<sup>st</sup> December 2018 stood at ₦33,431,208,465.13 and ₦379,947,558,563.13 respectively as against ₦N22,867,731,105.89 and ₦260,359,353,251.62 reported in the corresponding period of 2017.

The value of Property, Plant and Equipment (PP&E) currently at ₦243,983,602,376.87 is expected to increase further in subsequent years when the Consultants hired to identify and value State assets completes their work and their reports are brought into the accounts.

Total liabilities of Government during the period under review increased from ₦174,095,462,044.41 in 2017 to ₦248,386,675,242.88 in 2018, a growth of 43%. This significant growth is attributed to the recognition and introduction into the accounts of accrued overhead expenses and Contractors' debts under payables. This figure is expected to go down in subsequent years when actual contractors debt on completed projects are verified and brought into the accounts.

The state Government ended the period with a net asset of ₦164,992,091,785.38 against ₦109,131,622,313.10 in 2017. The net assets were financed by reserves and current year's surplus.





## Report of the Auditor-General, Delta State 2018

DELTA STATE GOVERNMENT			
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018			
		<i>Audited Accounts</i>	
	Notes	2018	2017
		₦	₦
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	26	32,730,293,857.54	21,045,245,015.73
Receivables	27	700,914,607.59	1,754,266,056.50
Prepayments	28	-	21,196,000.00
Inventories	29	-	47,024,033.66
<b>Total Current Assets</b>	<b>A</b>	<b>33,431,208,465.13</b>	<b>22,867,731,105.89</b>
<b>Non-Current Assets:</b>			
Loans and Advances	30	19,560,385,352.33	13,177,112,874.33
Investments	31	16,172,918,368.62	15,869,266,213.62
Property, Plant & Equipment	32	243,983,602,376.87	117,146,199,595.57
Investment Property	33	-	-
Intangible Assets	34	100,230,652,465.31	114,166,774,568.10
<b>Total Non-Current Assets</b>	<b>B</b>	<b>379,947,558,563.13</b>	<b>260,359,353,251.62</b>
<b>Total Assets</b>	<b>C = A + B</b>	<b>413,378,767,028.26</b>	<b>283,227,084,357.51</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	35	-	-
Short Term Loans & Debts	36	-	-
Unremitted Deductions	37	3,016,473,248.28	43,140,471.23
Payables	38	123,452,744,335.22	46,228,215,499.98
Short Term Provisions	39	-	-
Current Portion of Borrowings	40	-	-
<b>Total Current Liabilities</b>	<b>D</b>	<b>126,469,217,583.50</b>	<b>46,271,355,971.21</b>
<b>Non-Current Liabilities:</b>			
Public Funds	41	81,280,336.89	92,682,544.35
Long Term Provisions	42	-	-
Long Term Borrowings	43	121,836,177,322.49	127,731,423,528.85
<b>Total Non-Current Liabilities</b>	<b>E</b>	<b>121,917,457,659.38</b>	<b>127,824,106,073.20</b>



Total Liabilities: F = D + E	<b>248,386,675,242.88</b>	<b>174,095,462,044.41</b>
Net Assets: G = C - F	<b>164,992,091,785.38</b>	<b>109,131,622,313.10</b>
<b>NET ASSETS/EQUITY:</b>		
Capital Grant <b>44</b>		
Reserves <b>45</b>	<b>97,597,011,545.68</b>	<b>96,304,395,204.24</b>
Accumulated Surpluses/(Deficits) <b>46</b>	<b>67,395,080,239.69</b>	<b>12,827,227,108.86</b>
Minority Interest <b>47</b>		
Total Net Assets/Equity: H=G	<b>164,992,091,785.37</b>	<b>109,131,622,313.10</b>
.....		
<b>Authorised Signatory</b>		
<b>The accompanying notes forms an integral part of the General Purpose Financial Statement (GPFS)</b>		

### 3.2.3 CASHFLOW STATEMENT

The cash flow statement was prepared using the direct method. During the period under review, cash receipts generated from Government operating activities stood at ₦347,785,614,195.95 in 2018 as against ₦240,487,157,201.27 in 2017; an increase of ₦107,298,456,994.68 or 44.6%.

There were significant improvements in cash flow generated from statutory allocation (₦94,169,771,458.92), value added tax (₦1,738,473,885.46), non-tax revenue (₦2,419,125,602.90) and other revenues (₦12,513,361,774.58). Tax revenue recorded marginal decrease of ₦279,021,683.81 while aids and grants and interest earned recorded substantial decline of ₦2,162,994,634.80 and ₦1,100,259,408.57 respectively. The improvements in revenue were direct reflection of the increase in crude oil production and benchmark price, brighter global



oil market, improved tax administration, refund from Paris Club and development Bond.

On the expenditure side, Government expenditure on operating activities increased from ₦165,700,580,956.33 in 2017 to ₦219,172,756,530.69 in 2018, an increase of ₦53,472,175,574.36 or 32.3%. This was attributed to increase in salaries and wages (₦2,888,345,031.50), Social benefits (₦3,688,207,877.68), Overhead costs (₦26,124,497,250.17), Grants and contribution (₦4,730,676,656.40) Public Debt charges N1,778,131,120.16 and Transfer to other Government entities (₦17,818,579,878.77).

Investing activities of Government during the period under review increased from ₦43,322,452,545.02 in 2017 to ₦108,176,102,456.77 in 2018. A difference of ₦64,853,650,002.75 or 149.7%. Major investment was in Property, Plant and Equipment (PP&E) which rose from ₦44,366,960,310.61 in 2017 to ₦95,556,463,662.71 in 2018. There was an additional investment of ₦12,804,389,172.82 in advance payment guarantee (APG) which brought total investment to ₦108,360,852,835.53. An increase of ₦63,993,892,524.92 or 147.7%. The astronomical increase in property, plant and equipment was due to the introduction of assets acquired prior to 2015 into the accounts in compliance with IPSAS accrual standards.

There was net out flow from Government financing activities from ₦861,020,998.79 in 2017 to ₦8,751,706,366.68 in 2018 due to stringent control on loans policy and subsequent reduction in the burden of loan repayments as a result of loan restructuring exercise in 2016.

Proceeds of new loans fell from ₦12,086,542,782.81 (internal) and ₦3,085,558,321.19 (external) in 2017 to ₦2,550,000,000.00 (internal) and ₦1,161,569,940.77 (external) in 2018 respectively. A decrease of ₦11,460,531,163.33 or 75.5%. Also, total loan repayments dropped from ₦16,033,122,102.79 in 2017 to ₦12,463,276,307.45 in 2018. A difference of ₦3,569,845,795.34 or 22.3%.

The year ended 31<sup>st</sup>. December, 2018 closed on a positive note with a cash and it's equivalent of ₦32,730,293,857.54 as against ₦21,045,245,015.73 reported in the corresponding period in 2017.



## Report of the Auditor-General, Delta State 2018

DELTA STATE GOVERNMENT				
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018				
Description	NOTES	Audited Accounts		AUDITED
		2018		2017
		₦	₦	₦
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>RECEIPTS</b>				
STATUTORY ALLOCATION	1	226,258,373,529.49		132,088,602,070.57
VALUE ADDED TAX ALLOCATION	2	13,060,073,803.71		11,321,599,918.25
TAX REVENUE	3	49,317,411,164.12		49,596,432,847.93
NON TAX REVENUE	4	4,734,091,486.13		2,314,965,883.23
INTEREST EARNED	6	76,007,978.02		1,176,267,386.59
AIDS AND GRANTS	7	2,769,067,449.94		4,932,062,084.74
OTHER REVENUES	9	51,570,588,784.54		39,057,227,009.96
<b>TOTAL RECEIPTS (A)</b>			<b>347,785,614,195.95</b>	<b>240,487,157,201.27</b>
<b>PAYMENTS</b>				
SALARIES AND WAGES	11	(71,289,737,051.51)		(68,401,392,020.01)
SOCIAL BENEFITS	12	(18,247,410,297.17)		(14,559,202,419.49)
OVERHEAD COSTS	13	(61,787,919,790.24)		(35,663,422,540.07)
GRANTS AND CONTRIBUTIONS	14	(20,418,278,378.29)		(15,687,601,721.89)
PUBLIC DEBT CHARGES	20	(12,325,831,134.71)		(14,103,962,254.87)
TRANSFER TO OTHER GOVERNMENT ENTITIES	21	(35,103,579,878.77)		(17,285,000,000.00)
<b>TOTAL EXPENDITURE (B)</b>			<b>(219,172,756,530.69)</b>	<b>(165,700,580,956.33)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>			<b>128,612,857,665.26</b>	<b>74,786,576,244.94</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of PPE				
Proceeds from Sales of Investment Property				
Proceeds from Sale of Intangible Assets				
Proceeds from Sale of Investment				
Dividends Received	5	608,402,533.76		1,948,887,171.26
Prepayment	28	(12,804,389,172.82)		
Purchase/ Construction of PPE	32	(95,556,463,662.71)		(44,366,960,310.61)
LOAN TO FARMERS/STAFF		(120,000,000.00)		-
Purchase of Intangible Assets	32			578,248,871.49
Acquisition of Investments	31	(303,652,155.00)		326,130,534.18
<b>Net Cash Flow from Investing Activites (C)</b>			<b>(108,176,102,456.77)</b>	<b>(43,322,452,545.02)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
PROCEEDS FROM EXTERNAL LOANS	43	1,161,569,940.77		3,085,558,321.19
PROCEEDS FROM INTERNAL LOANS	43	2,550,000,000.00		12,086,542,782.81
PROCEEDS FROM LOANS FROM OTHER FUNDS				-
REPAYMENTS OF EXTERNAL LOANS	43	(162,450,497.38)		(143,374,570.03)
REPAYMENTS OF INTERNAL LOANS	43	(12,300,825,810.07)		(15,889,747,532.76)
REPAYMENTS OF LOANS FROM OTHER FUNDS				-
<b>NET CASHFLOW FROM FINANCING ACTIVITIES (D)</b>			<b>(8,751,706,366.68)</b>	<b>(861,020,998.79)</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES</b>			<b>11,685,048,841.81</b>	<b>30,603,102,701.13</b>
<b>CASH AND ITS EQUIVALENT AS AT 1/1/2018</b>			<b>21,045,245,015.73</b>	<b>(9,557,857,685.40)</b>
<b>CASH AND ITS EQUIVALENT AS AT 31/12/2018</b>			<b>32,730,293,857.54</b>	<b>21,045,245,015.73</b>



## PART FOUR

### 4.0 APPROPRIATION ACCOUNTS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

#### 4.1 INTRODUCTION

This part of the Auditor-General's Report covers the recurrent expenditure by Ministries, Departments and Agencies (MDAs) of Delta State for the year ended 31<sup>st</sup> December, 2018. This expenditure is classified into the Subvention (Regular Overhead) and the Special or Non-Regular Overhead. It is worthy to note that the Non-Regular Overheads by their nature are often more of capital expenditure, therefore they are treated as such in the aggregate of the capital expenditure in the final accounts of the state government.

#### 4.2 REPORTS ON APPROPRIATION ACCOUNTS AUDIT

The observations and queries raised in the course of the audit exercise have been communicated to the concerned officers in the various Ministries, Departments and Agencies (MDAs) for their comments and explanations for effective correction going forward.

##### 4.2.1 DIRECTORATE OF TRANSPORT

###### SUBVENTION

The total budget provision for the year 2018 was ₦12,600,000.00 while the actual expenditure incurred in the same period amounted to ₦12,481,207.61 resulting to a savings of ₦118,792.39.

###### QUERY

Three (3) Payment Vouchers amounting to ₦2,695,000.00 were observed to be irregular and therefore have been queried and referred to the officer for comments and explanation. The irregularities involve non availability of invoices and Audit Certificates.



#### **4.2.2 MINISTRY OF ENVIRONMENT SUBVENTION**

The total budget provision for the year 2018 was ₦13,200,000.00 while the audited actual expenditure incurred in the same period amounted to ₦13,856,000.00 resulting to an excess of ₦656,000.00

##### **NON-REGULAR OVERHEAD**

The total budget provision for the year 2018 was ₦42,000,000.00 which was also the actual expenditure incurred in the same period.

#### **4.2.3 DELTA STATE LIAISON OFFICE, LAGOS SUBVENTION**

The total budget provision for the year 2018 was ₦22,500,000.00 while the audited actual expenditure incurred in the same period amounted to ₦22,266,110.00 resulting to a Savings of ₦233,890.00.

##### **NON-REGULAR OVERHEAD**

The total budget provision for the year 2018 was ₦21,000,000.00 while the audited actual expenditure incurred in the same period amounted to ₦20,999,200.00 giving rise to a savings of ₦800.00.

#### **4.2.4 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT SUBVENTION**

The total budget provision for the year 2018 was ₦22,500,000.00 while the actual expenditure incurred amounted to ₦20,547,417.08 resulting in a variance (savings) of ₦1,952,582.92

##### **NON-REGULAR OVERHEAD**

The total budget provision for the year 2018 was ₦2,123,200,000.00 while the audited actual expenditure incurred in the same period amounted to ₦4,105,970,192.00, resulting to an excess expenditure (as a result of appointment of more Political Appointees) of ₦1,982,770,192.00 .

##### **QUERY**

Nineteen (19) Payment Vouchers amounting to ₦68,459,500.00 were queried for various breaches of Financial Regulations, ranging from non inclusion of Invoices/Receipts and Audit Certificates and have been referred to the officer for comments and explanation.



#### **4.2.5 MINISTRY OF HEALTH SUBVENTION**

The total budget provision for the year 2018 was ₦16,800,000.00 while the actual expenditure incurred amounted to ₦13,737,071.00 resulting in a savings of ₦3,062,929.00

#### **NON-REGULAR OVERHEAD**

The total budget provision for the year 2018 was ₦367,462,620.00 while the audited actual expenditure incurred in the same period amounted to ₦256,829,607.00 resulting to a savings of ₦110,633,013.00 .

#### **QUERY**

Two (2) Payment Vouchers amounting to ₦48,755,592.70 were queried for various irregularities, ranging from non inclusion of Invoices/Receipts and Audit Certificates.

#### **4.2.6 DIRECTORATE OF CULTURE AND TOURISM SUBVENTION**

The total budget provision for the year 2018 was ₦13,800,000.00 and the amount released was ₦13,550,000.00 while the actual expenditure stood at ₦13,566,000.00 resulting to a savings of ₦234,000.00

#### **4.2.7 DIRECTORATE OF GOVERNMENT HOUSE AND PROTOCOL SUBVENTION**

The total budget provision for the year ended 31<sup>st</sup> December 2018 was ₦234,076,800.00 while the actual expenditure incurred for the same period amounted to ₦217,131,845.00, resulting to a savings of ₦16,944,955.00.

#### **NON-REGULAR OVERHEAD**

The total budget provision for the year 2018, was ₦2,200,317,817.00 while the actual expenditure incurred amounted to ₦1,634,417,861.45 giving rise to a savings of ₦565,999,955.55.

#### **GENERAL OBSERVATIONS.**

It was observed that the Office of the Manager communication did not have any record to show for the subvention of ₦3,600,000.00 collected for the period under review.



#### **4.2.8 MINISTRY OF LANDS AND SURVEY**

##### **SUBVENTION**

The approved budget estimate of overhead for 2018 was ₦22,200,000.00 while the actual expenditure incurred stood at ₦ 22,227,259.20. Resulting to an excess expenditure of ₦27,259.20

##### **NON-REGULAR OVERHEAD**

###### **BOUNDARY COMMITTEE**

The approved budget estimate for the Boundary Committee for the period 2018 was ₦20,900,000.00 while the actual expenditure incurred amounted to ₦17,825,000.00 giving rise to a savings of ₦13,075,000.00.

###### **LAND USE ALLOCATION COMMITTEE. (LUAC)**

The approved budget estimate for the LUAC overhead for 2018 was ₦17,500,000.00 The total releases for the period ₦14,300,000.00 while the actual expenditure incurred amounted to ₦14,245,000 resulting to a savings of ₦3,255,000.00.

###### **OVERHEAD FOR RENT**

The approved budget estimate for rent (hired buildings) overhead for the period 2018 was ₦500,000,000.00, Lodges and residence ₦9,687,500.00, which amounted to a total of ₦509,687,500.00. The amount released for the same period under review was ₦494,570,174.60 while the actual expenditure incurred amounted to ₦691,456,000, resulting to an excess expenditure of ₦196,885,825.34.

#### **4.2.9 MINISTRY OF COMMERCE AND INDUSTRY**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦37,350,000.00 while the actual expenditure incurred as per audited figure amounted to ₦13,150,649.50 resulting to a variance (savings) of ₦24,199,350.50

##### **QUERY**

A total of two payment vouchers amounting to ₦65,410.00 were observed to be irregular and therefore have been queried.





#### **4.2.10 MINISTRY OF INFORMATION RECURRENT EXPENDITURE**

The total budget overhead provision for the year 2018 was ₦465,600,000.00 while the actual expenditure incurred as per audited figure amounted to ₦476,528,216.34 resulting to excess expenditure of ₦10,928,216.34

#### **4.2.11 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦20,300,000.00 while the actual expenditure incurred as per audited figure amounted to ₦17,280,000.00 resulting to a savings of ₦3,020,000.00

#### **QUERIED VOUCHERS**

A total of two payment vouchers amounting to ₦110,000.00 were observed to be irregular therefore have been queried.

#### **4.2.12 CUSTOMARY COURT OF APPEAL RECURRENT EXPENDITURE**

The total budget provision for Regular and Non Regular overhead for the year 2018 was ₦117,500,000.00 while the actual expenditure incurred amounted to ₦117,246,059.48 resulting to a savings of ₦253,940.52

#### **QUERY**

A total of five payment vouchers amounting to ₦955,000.00 were observed to be irregular and have therefore been queried.

#### **4.2.13 DIRECTORATE OF ESTABLISHMENT AND PENSION SUBVENTION**

The total budget provision for the year 2018 was ₦4,800,000.00 which was also the actual expenditure incurred in the same period.



### **AUDIT QUERY**

Four (4) recurrent Expenditure Payment Vouchers amounting to ₦64,000.00 were without Audit Certificates. These payment vouchers have been referred to the Accounting Officer for explanation.

### **PREPAYMENT AUDIT OF PAYMENT VOUCHERS**

Our Audit scrutiny revealed that in some cases the provision of Financial Regulation (FR) 1709 was violated as there was no adequate evidence that 100% pre-payment of all checked and passed payment vouchers was carried out by the Internal Auditor. The Internal Audit is a vital control mechanism that should not be contravened at all times.

#### **4.2.14 DIRECTORATE OF LOCAL GOVERNMENT AFFAIRS SUBVENTION**

The total budget provision for the year 2018 was ₦12,600,000.00 while the actual expenditure incurred in the same period amounted to ₦12,481,207.61 resulting to a savings of ₦118,792.40.

### **NON-REGULAR OVERHEAD**

There was no Appropriation Account prepared for Non- Regular releases. But the vote book extract showed an expenditure of ₦84,756,167.90 incurred during the period under audit examination.

#### **4.2.15 DELTA STATE INDEPENDENT ELECTORAL COMMISSION SUBVENTION**

The total budgeted provision for the year 2018 was ₦9,000,000.00 while the actual expenditure incurred amounted to ₦10,428,328.00 resulting to excess of ₦1,428,328.00. Out of the total expenditure of ₦10,428,328.00, the sum of ₦1,800,000.00 was for November and December, 2017 subvention received in January. 2018.

### **QUERIES**

#### **IRREGULAR PAYMENT VOUCHERS**

A total of 6 (six) payment vouchers amounting to ₦2,957,510.00 were observed to be irregular and have been queried.



#### **4.2.16 MINISTRY OF FINANCE RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦19,800,000.00 while the actual expenditure incurred in the same period amounted to ₦19,799,202.00 resulting to a savings of ₦797.85.

#### **4.2.17 MINISTRY OF WATER RESOURCES**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦14,334,000.00 while the actual expenditure incurred in the same period amounted to ₦14,266,805.00 resulting to a savings of ₦67,195.00.

#### **4.2.18 MINISTRY OF BASIC & SECONDARY EDUCATION SUBVENTION**

The total budget provision for the year 2018 was ₦13,200,000.00 while the actual expenditure incurred in the same period amounted to ₦13,155,000.00 resulting to a savings of ₦45,000.00.

##### **NON-REGULAR OVERHEAD**

The total budgeted provision for the year 2018 was ₦954,850,000.00 while the actual expenditure incurred in the same period amounted to ₦583,648,850.00 resulting to a savings of ₦371,201,150.00.

#### **4.2.19 CIVIL SERVICE COMMISSION**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦107,880,000.00 while the actual expenditure incurred amounted to ₦86,683,286.00 which was also the total amount released for the period. This resulted to a savings of ₦21,196,714.00.

#### **4.2.20 DELTA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦22,803,000.00 while the actual expenditure incurred amounted to ₦22,647,040.41 resulting to a savings of ₦155,959.59.

#### **4.2.21 HIGH COURT OF JUSTICE**



## **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦165,900,000.00 while the actual expenditure incurred amounted to ₦163,771,844.50 resulting to a savings of ₦2,128,155.50.

### **4.2.22 MINISTRY OF ECONOMIC PLANNING**

#### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦656,496,000.00 while the actual expenditure incurred amounted to ₦153,067,590.00 resulting to a savings of ₦503,428,410.00.

#### **QUERY**

Two (2) payment vouchers amounting to ₦60,000,000.00 were queried because it was observed that warrant no 00000114 of 14/03/2018 meant for Ministry of Finance was released to Ministry of Economic Planning instead of Ministry of Finance as stated in the said warrant. However the funds were appropriately applied.

### **4.2.23 DELTASTATE CAPITAL TERRITORY DEVELOPMENT AGENCY**

#### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦80,000,000.00 while the actual expenditure incurred in the same period amounted to ₦48,000,000.00 resulting to a savings of ₦32,000,000.00.

#### **AUDIT QUERY**

Two (2) Payment Vouchers amounting to ₦276,800.00 were observed to be irregular and therefore have been queried. The irregularities involve the payment vouchers not duly signed by the recipient and appended by the Internal Auditor.

### **4.2.24 DIRECTORATE OF CHIEFTAINCY AFFAIRS**

#### **RECURRENT EXPENDITURE**

The total budgeted provision for the year 2018 was ₦121,800,000.00 while the actual expenditure incurred in the same period amounted to ₦21,240,000.00 resulting to a positive variance of ₦100,560,000.00.

#### **QUERY**

Three (3) Payment Vouchers amounting to ₦905,000.00 were observed to be irregular and therefore have been queried. The irregularities involve non availability of Audit Certificates.



#### **4.2.25 OFFICE OF THE DEPUTY GOVERNOR**

##### **RECURRENT EXPENDITURE DEPUTY GOVERNOR REGULAR OVERHEAD**

The total budgeted provision for the year 2018 was ₦149,799,996.00 while the actual expenditure incurred in the same period amounted to ₦147,542,760.00 resulting to a savings of ₦2,257,236.00.

##### **NON REGULAR OVERHEAD**

The total budget provision for the year 2018 was ₦540,000,000.00 which was also the actual expenditure incurred in the same period.

##### **STATE TENDERS BOARD**

The total budget provision for the year 2018 was ₦57,000,000.00 while the actual expenditure incurred in the same period amounted to ₦54,680,850.00 from the Vote Book Extract while the Payment Vouchers produced amounted to ₦54,419,540.00 giving rise to a difference of ₦261,320.00 between the vote book and payment vouchers figure.

##### **AUDIT QUERY**

Three (3) Payment Vouchers amounting to ₦811,800.00 were observed to be irregular and therefore, have been queried. The irregularities involve non availability of invoices and Audit Certificates.

#### **4.2.26 LOCAL GOVERNMENT SERVICE COMMISSION RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦6,000,000.00 which was also the actual expenditure incurred in the period.

#### **4.2.27 OFFICE OF THE HEAD OF SERVICE**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦189,520,000.00 while the actual expenditure incurred in the same period amounted to ₦79,165,520.00 resulting to a savings of ₦110,354,480.00

#### **4.2.28 DELTA STATE LIAISON OFFICE, ABUJA RECURRENT EXPENDITURE**



The total budget provision for the year 2018 was ₦25,200,000.00 while the actual expenditure incurred in the same period amounted to ₦27,370,000.00 resulting to an excess of ₦2,170,000.00.

#### **GOVERNOR'S LODGE**

The total budget provision for the year 2018 was ₦44,249,940.00 while the actual expenditure incurred in the same period amounted to ₦49,140,000.00 resulting to an excess of ₦4,890,060.00.

#### **4.2.29 MINISTRY OF URBAN RENEWAL RECURRENT EXPENDITURE**

The total budgeted provision for the year 2018 was ₦15,000,000.00 while the actual expenditure incurred in the same period amounted to ₦13,188,500.00 resulting to a savings of ₦1,811,500.00.

#### **4.2.30 MINISTRY OF HIGHER EDUCATION RECURRENT EXPENDITURE**

The total budgeted provision for the year 2018 was ₦22,200,000.00. The total amount released was ₦21,269,429.00, which agreed with the actual expenditure incurred. This resulted to a savings of ₦930,571.00.

#### **AUDIT QUERY**

A total of 8 payment vouchers amounting to ₦1,325,500.00 were queried for wrong classification.

#### **4.2.31 JUDICIAL SERVICE COMMISSION**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦45,800,000.00 but the total amount released was ₦37,245,500.00 which was also the actual expenditure incurred in the period, giving rise to a savings of ₦8,554,500.00

#### **AUDIT QUERY**

A total of seven payment vouchers amounting to ₦150,100.00 were observed to be irregular and therefore have been queried.

#### **4.2.32 MINISTRY OF WORKS**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦31,400,000.00, the total amount released was ₦14,400,000.00 which was also the audited total recurrent expenditure of the Ministry for the year giving rise to a savings of ₦17,000,000.00.



#### **4.2.33 MINISTRY OF OIL AND GAS RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦97,800,000.00 but the total amount released was ₦56,633,509.00 This amount was also the audited total recurrent expenditure incurred by the Ministry which gave rise to a savings of ₦41,166,491.00

#### **4.2.34 MINISTRY OF WOMEN AFFAIRS, COMMUNITY AND SOCIAL DEVELOPMENT**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦203,900,000.00. The total amount released was ₦153,569,976.00, which agreed with the actual expenditure incurred. This resulted to a variance (savings) of ₦50,330,024.00.

It was observed that relevant books of accounts were maintained. However, the books of accounts do not comply with IPSAS requirement, as the IPSAS codes were not used.

#### **4.2.35 MINISTRY OF JUSTICE**

##### **RECURRENT EXPENDITURE**

The total approved Budget for the year 2018 was ₦1,133,840,000.00 Total releases was ₦763,954,026.44 while the audited expenditure incurred in the same period amounted to ₦779,637,526.44 leaving a savings of ₦354,202,473.56

#### **4.2.36 DIRECTORATE OF CABINET AND ADMINISTRATION**

##### **RECURRENT EXPENDITURE**

The total approved Budget for the year 2018 was ₦88,700,000.00. Total releases was ₦54,675,116.70. While the audited expenditure incurred in the same period amounted to ₦66,778,400.00. The difference between the total released and the total expenditure was because of the 2017 ₦12,000,000.00 NYSC released and expended in 2018.

#### **4.2.37 BOARD OF INTERNAL REVENUE**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦2,900,000,000.00 while the actual expenditure incurred in the same period amounted to ₦2,799,881,053.46 resulting to a savings of ₦100,118,946.54.

##### **QUERY**



Six Payment Vouchers amounting to ₦6,267,575.00 were observed to be irregular and therefore have been queried and referred to the officer for comments and explanation. The irregularities involve non availability of invoices, approvals and Audit Certificates.

#### **4.2.38 OFFICE OF THE SURVEYOR GENERAL**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦5,400,000.00 while the actual expenditure incurred in the same period amounted to ₦5,480,800.00 resulting to an excess of ₦80,800.00.

#### **4.2.39 DIRECTORATE OF POLITICAL AND SECURITY SERVICE**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦3,598,000.00 while the actual expenditure incurred in the same period amounted to ₦3,579,400.00 resulting to a savings of ₦18,600.00.

#### **4.2.40 MINISTRY OF HOUSING**

##### **RECURRENT EXPENDITURE**

The total budget provision for the year 2018 was ₦61,312,136.00 while the actual expenditure incurred in the same period amounted to ₦41,713,140.00 resulting to a savings of ₦19,598,996.00.





## PART FIVE

### 5.0 AUDIT ACKNOWLEDGEMENTS

I owe a debt of gratitude to all that made the production of this report possible. The co-operation and understanding of Accounting Officers of the various Ministries and Departments that facilitated the conclusion of the audit is highly appreciated. However, there is still much need for improvement in the area of harmonizing the accounts presented with the underlying documents and records submitted for audit.

The usual co-operation of the Hon. Commissioner of Finance, the Accountant-General is also gratefully acknowledged, for providing valuable information that facilitated the completion of the audit exercise.

I would like to specially acknowledge the support and understanding shown to us as an institution by Delta State House of Assembly. I indeed appreciate the Leadership and Members of the House and in particular the Public Accounts Committee (PAC) of the House for their encouragement.

I also appreciate the invaluable contribution, hard work, dedication and diligence of the staff of the Office of the Auditor General (state) in this regard, God bless you all.

Finally, I wish to express the heartfelt gratitude of the Office of the Auditor-General (State) to his Excellency, the Governor for his positive disposition towards the state audit. His cautious and painstaking application and adherence to the extant provisions of the Nigerian constitution is highly applauded.

Office of the Auditor-General (State)  
P.M.B 1009  
Asaba

P.O. Aghanenu FCA, FCTI  
Auditor-General (State)  
Delta State of Nigeria  
3rd September, 2019



## **PART SIX**

### **6.0 AUDIT CERTIFICATION**

I have audited the accounts of the Government of Delta State of Nigeria as at 31<sup>st</sup> December, 2018 as contained in the attached annexures (I & II) in accordance with section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria as amended and the Delta State Audit Law of 2018.

#### **BASIS OF OPINION**

The audit was conducted in accordance with International standard on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the financial statements and have obtained all the information and explanation that to the best of my knowledge and believe were relevant and necessary for the purpose of the audit. This audit has provided me with reasonable evidences and assurance which formed the basis for my independent opinion.

#### **OPINION**

In my opinion, the Financial Statements which are in agreement with the books of accounts and records, show a true and fair view of the Financial Position of the Government of Delta State for the year ended 31<sup>st</sup> December, 2018 subject to the observations contained in my report.

P.O. Aghanenu. FCA, FCTI  
Auditor General (State)  
Delta State of Nigeria  
3rd September, 2019



## Report of the Auditor-General, Delta State 2018

		DELTA STATE TRANSITIONAL IPSAS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018				ANNEXURE I	
		STATEMENT OF FINANCIAL PERFORMANCE					
		<i>Audited Accounts</i>					
Previous Year Actual 2017	Notes	Actual 2018	Final Budget 2018	Supplementary Budget 2018	Initial/ Original Budget 2018	VARIANCE	N
N		N	N B(C+D)	N C	N D	N	
<b>REVENUE</b>							
132,088,602,070.57	1	234,707,000,421.30	244,254,313,792.56	66,197,686,463.56	178,056,627,329.00	(9,547,313,371.26)	
11,321,599,918.25	2	13,060,073,803.71	13,067,532,297.00	2,300,000,000.00	10,767,532,297.00	(7,458,493.29)	
49,596,432,847.93	3	48,197,107,143.20	56,036,633,535.00	-	56,036,633,535.00	(7,839,526,391.80)	
2,314,965,883.23	4	4,734,091,486.13	10,973,863,337.00	-	10,973,863,337.00	(6,239,771,850.87)	
1,948,887,171.26	5	892,270,533.76	892,270,540.00	-	892,270,540.00	(6.24)	
1,176,267,386.59	6	280,766,668.79	688,141,204.00	-	688,141,204.00	(407,374,535.21)	
4,932,062,084.74	7	2,769,067,449.94	2,769,511,100.00	-	2,769,511,100.00	(443,650.06)	
0	8	-	-	-	-	-	
40,811,493,065.48	9	51,570,588,784.54	51,603,979,556.00	6,700,000,000.00	44,903,979,556.00	(3,390,771.46)	
-	10	-	-	-	-	-	
244,190,310,428.05		356,210,966,291.37	380,286,245,361.56	75,197,686,463.56	305,088,558,898.00	-	
<b>EXPENDITURE</b>							
68,401,392,020.01	11	71,289,737,051.51	71,560,921,907.00	6,600,000,000.00	64,960,921,907.00	271,184,855.49	
29,481,945,678.43	12	18,247,410,297.17	18,387,573,132.00	6,779,573,132.00	11,608,000,000.00	140,162,834.83	
39,892,356,996.49	13	79,637,342,832.55	79,973,637,650.00	34,288,569,659.00	45,685,067,991.00	336,294,817.45	
15,727,351,721.89	14	20,418,278,378.29	20,518,717,859.49	13,398,717,859.49	7,120,000,000.00	100,439,481.20	
-	15	-	-	0	-	-	
21,972,415,265.91	16	50,684,811,484.74	-	0	50,684,811,484.74	(50,684,811,484.74)	
10,562,537,278.80	17	-	-	0	-	-	
13,936,122,102.79	18	13,936,122,102.79	-	0	7,600,000,000.00	(13,936,122,102.79)	
14,103,962,254.87	20	12,325,831,134.71	12,330,000,000.00	4,730,000,000.00	7,600,000,000.00	4,168,865.29	
17,285,000,000.00	21	35,103,579,878.77	35,200,000,000.00	7,200,000,000.00	28,000,000,000.00	96,420,121.23	
231,363,083,319.19		301,643,113,160.53	237,970,850,548.49	72,996,860,650.49	164,973,989,898.00	-	
12,827,227,108.86		54,567,853,130.84	-	-	-	-	
<b>Surplus/(Deficit) from Operating Activities for the Period e=(a-b)</b>							
-	22	-	-	-	-	-	
(3,321,090,634.57)	43	-	-	-	-	-	
<b>Share of Surplus/(Deficit) in Associates &amp; Joint Ventures</b>							
-	24	-	-	-	-	-	
<b>Total Non-Operating Revenue/(Expenses) (d)</b>							
-		-	-	-	-	-	
<b>Surplus/(Deficit) from Ordinary Activities e=(c+d)</b>							
0	25	-	-	-	-	-	
<b>Minority Interest Share of Surplus/ (Deficit) (f)</b>							
9,506,136,474.29		54,567,853,130.84	-	-	-	-	
<b>Net Surplus/ (Deficit) for the Period g=(e-f)</b>							

The accompanying notes forms an integral part of the General Purpose Financial Statement (GPPS)



## Report of the Auditor-General, Delta State 2018

DELTA STATE GOVERNMENT			
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018			
		<i>Audited Accounts</i>	
	Notes	2018	2017
		₦	₦
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	26	32,730,293,857.54	21,045,245,015.73
Receivables	27	700,914,607.59	1,754,266,056.50
Prepayments	28	-	21,196,000.00
Inventories	29	-	47,024,033.66
<b>Total Current Assets</b>	<b>A</b>	<b>33,431,208,465.13</b>	<b>22,867,731,105.89</b>
<b>Non-Current Assets:</b>			
Loans and Advances	30	19,560,385,352.33	13,177,112,874.33
Investments	31	16,172,918,368.62	15,869,266,213.62
Property, Plant & Equipment	32	243,983,602,376.87	117,146,199,595.57
Investment Property	33	-	-
Intangible Assets	34	100,230,652,465.31	114,166,774,568.10
<b>Total Non-Current Assets</b>	<b>B</b>	<b>379,947,558,563.13</b>	<b>260,359,353,251.62</b>
<b>Total Assets</b> C = A + B		<b>413,378,767,028.26</b>	<b>283,227,084,357.51</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits	35	-	-
Short Term Loans & Debts	36	-	
Unremitted Deductions	37	3,016,473,248.28	43,140,471.23
Payables	38	123,452,744,335.22	46,228,215,499.98
Short Term Provisions	39		
Current Portion of Borrowings	40		
<b>Total Current Liabilities</b>	<b>D</b>	<b>126,469,217,583.50</b>	<b>46,271,355,971.21</b>
<b>Non-Current Liabilities:</b>			
Public Funds	41	81,280,336.89	92,682,544.35
Long Term Provisions	42		
Long Term Borrowings	43	121,836,177,322.49	127,731,423,528.85
<b>Total Non-Current Liabilities</b>	<b>E</b>	<b>121,917,457,659.38</b>	<b>127,824,106,073.20</b>





## Report of the Auditor-General, Delta State 2018

DELTA STATE GOVERNMENT				
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018				
Description	NOTES	Audited Accounts		AUDITED
		2018		2017
		₦	₦	₦
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>RECEIPTS</b>				
STATUTORY ALLOCATION	1	226,258,373,529.49		132,088,602,070.57
VALUE ADDED TAX ALLOCATION	2	13,060,073,803.71		11,321,599,918.25
TAX REVENUE	3	49,317,411,164.12		49,596,432,847.93
NON TAX REVENUE	4	4,734,091,486.13		2,314,965,883.23
INTEREST EARNED	6	76,007,978.02		1,176,267,386.59
AIDS AND GRANTS	7	2,769,067,449.94		4,932,062,084.74
OTHER REVENUES	9	51,570,588,784.54		39,057,227,009.96
<b>TOTAL RECEIPTS (A)</b>			<b>347,785,614,195.95</b>	<b>240,487,157,201.27</b>
<b>PAYMENTS</b>				
SALARIES AND WAGES	11	(71,289,737,051.51)		(68,401,392,020.01)
SOCIAL BENEFITS	12	(18,247,410,297.17)		(14,559,202,419.49)
OVERHEAD COSTS	13	(61,787,919,790.24)		(35,663,422,540.07)
GRANTS AND CONTRIBUTIONS	14	(20,418,278,378.29)		(15,687,601,721.89)
PUBLIC DEBT CHARGES	20	(12,325,831,134.71)		(14,103,962,254.87)
TRANSFER TO OTHER GOVERNMENT ENTITIES	21	(35,103,579,878.77)		(17,285,000,000.00)
<b>TOTAL EXPENDITURE (B)</b>			<b>(219,172,756,530.69)</b>	<b>(165,700,580,956.33)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>			<b>128,612,857,665.26</b>	<b>74,786,576,244.94</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of PPE				
Proceeds from Sales of Investment Property				
Proceeds from Sale of Intangible Assets				
Proceeds from Sale of Investment				
Dividends Received	5	608,402,533.76		1,948,887,171.26
Prepayment	28	(12,804,389,172.82)		
Purchase/ Construction of PPE	32	(95,556,463,662.71)		(44,366,960,310.61)
LOAN TO FARMERS/STAFF		(120,000,000.00)		-
Purchase of Intangible Assets	32			578,248,871.49
Acquisition of Investments	31	(303,652,155.00)		326,130,534.18
<b>Net Cash Flow from Investing Activities (C)</b>			<b>(108,176,102,456.77)</b>	<b>(43,322,452,545.02)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
PROCEEDS FROM EXTERNAL LOANS	43	1,161,569,940.77		3,085,558,321.19
PROCEEDS FROM INTERNAL LOANS	43	2,550,000,000.00		12,086,542,782.81
PROCEEDS FROM LOANS FROM OTHER FUNDS				-
REPAYMENTS OF EXTERNAL LOANS	43	(162,450,497.38)		(143,374,570.03)
REPAYMENTS OF INTERNAL LOANS	43	(12,300,825,810.07)		(15,889,747,532.76)
REPAYMENTS OF LOANS FROM OTHER FUNDS				-
<b>NET CASHFLOW FROM FINANCING ACTIVITIES (D)</b>			<b>(8,751,706,366.68)</b>	<b>(861,020,998.79)</b>
<b>NET CASHFLOW FROM ALL ACTIVITIES</b>			<b>11,685,048,841.81</b>	<b>30,603,102,701.13</b>
<b>CASH AND ITS EQUIVALENT AS AT 1/1/2018</b>			<b>21,045,245,015.73</b>	<b>(9,557,857,685.40)</b>
<b>CASH AND ITS EQUIVALENT AS AT 31/12/2018</b>			<b>32,730,293,857.54</b>	<b>21,045,245,015.73</b>

**Report of the Auditor-General, Delta State 2018**



GOVERNMENT OF DELTA STATE,									
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2018.									
	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Audited Accounts	Total	Minority Interest (0%)	Attributable to Owners (100%)	
		₦	₦	₦	Accumulated Surpluses/ (Deficits) ₦	₦	₦	₦	
<b>Balance as at 1st January 2018</b>		-	96,304,395,204.26	-	12,827,227,108.85	109,131,622,313.11	-	109,131,622,313.11	
Changes in Accounting Policy	48				-	-	-	-	
<b>Restated Balance</b>		-	<b>96,304,395,204.26</b>	-	<b>12,827,227,108.85</b>	<b>109,131,622,313.11</b>	-	<b>109,131,622,313.11</b>	
Assets B/F	32					-	-	-	
Deficit on Revaluation of Investments						-	-	-	
Net Gains and Losses not Recognised in the Statement of Financial Performance	43	-	1,292,616,341.43		54,567,853,130.84	1,292,616,341.43	-	1,292,616,341.43	
Net surplus for the period	46	-	-	-	-	-	-	-	
Balance at 31 December 2018		-	-	-	-	-	-	-	
Deficit on Revaluation of Property						-	-	-	
Surplus on Revaluation of Investments	45	-	-	-	-	-	-	-	
Net gains and Losses not Recognised in the Statement of Financial Performance						-	-	-	
Net deficit for the Period		-	-	-	-	-	-	-	
<b>Balance at 31st December 2018</b>		-	<b>97,597,011,545.69</b>	0.00	<b>67,395,080,239.69</b>	<b>164,992,091,785.38</b>	-	<b>164,992,091,785.38</b>	



## Report of the Auditor-General, Delta State 2018

### DELTA STATE GOVERNMENT NOTES TO THE GPFS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	Details	Ref: Note			Remarks
1	<b>Government Share of FAAC (Statutory Revenue)</b> This represents allocation made to the three tiers of Government from the Federation Account in line with the provisions of the Constitution of the Federal Republic of Nigeria				
	Net Share of Statutory Allocation from FAAC	1a	19,000,213,931.48		
	Add : -Deduction at source for Loan Repayment	1b	24,174,075,710.16		
	Share of Allocation from Excess Crude Oil	1c	183,084,083,887.85		
	<b>Total(GROSS) FAAC Allocation to State Government</b>		<b>226,258,373,529.49</b>		

BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
2018					
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF MINERAL REVENUE	TOTAL
	1a	1b	1c	1d	
JANUARY	1,117,520,627.88	2,298,405,006.66	-	14,327,018,036.78	17,742,943,671.32
FEBRUARY	1,084,939,247.31	2,301,722,228.65	-	13,859,304,956.36	17,245,966,529.32
MARCH	1,196,543,019.61	2,301,697,600.24	-	15,005,014,752.18	18,503,255,372.03
APRIL	718,623,939.56	2,301,697,600.24	-	15,382,256,283.06	18,402,577,822.86
MAY	1,450,947,858.45	2,301,697,600.24	-	15,108,753,135.26	18,861,398,593.95
JUNE	1,348,488,483.58	2,301,697,600.24	-	15,009,150,370.42	18,659,336,454.24
JULY	1,496,710,717.79	2,301,697,600.24	-	12,701,999,136.95	16,500,407,454.98
AUGUST	1,392,068,459.45	2,272,486,660.65	-	14,198,968,320.37	17,863,473,440.47
SEPTEMBER	1,460,853,906.94	2,272,486,660.65	-	15,072,474,822.99	18,805,663,906.58
OCTOBER	2,403,077,005.01	1,173,529,018.45	-	17,677,846,740.61	21,254,452,764.07
NOVEMBER	2,688,874,960.26	1,173,529,018.45	-	17,136,846,803.34	20,999,250,782.05
DECEMBER	2,641,565,705.64	1,173,529,018.45	-	17,604,450,529.53	21,419,545,253.62
<b>TOTAL</b>	<b>19,000,213,931.48</b>	<b>24,174,075,710.16</b>	<b>-</b>	<b>183,084,083,887.85</b>	<b>226,258,373,529.49</b>

prior vr adjustment

8-448,626,891.81

AUDIT

234,707,000,421.30





**Report of the Auditor-General, Delta State 2018**

**Deductions at Source**  
**This constitutes deductions made from FAAC allocation in respect of guaranteed obligations**

prior vt adjustment      **8,448,626,891.81**  
 AUDIT      234,707,000,421.30

		2017				
		LOAN REPAYMENT				
MONTH	PRINCIPAL	INTEREST	FERTILIZER	OTHERS	TOTAL	
JANUARY	2,298,405,006.66	N	-	N	2,298,405,006.66	
FEBRUARY	2,301,722,325.65	N	-	N	2,301,722,325.65	
MARCH	2,301,697,600.24	N	-	N	2,301,697,600.24	
APRIL	2,301,697,600.24	N	-	N	2,301,697,600.24	
MAY	2,301,697,600.24	N	-	N	2,301,697,600.24	
JUNE	2,301,697,600.24	N	-	N	2,301,697,600.24	
JULY	2,301,697,600.24	N	-	N	2,301,697,600.24	
AUGUST	2,272,436,660.65	N	-	N	2,272,436,660.65	
SEPTEMBER	2,272,436,660.65	N	-	N	2,272,436,660.65	
OCTOBER	1,173,529,018.45	N	-	N	1,173,529,018.45	
NOVEMBER	1,173,529,018.45	N	-	N	1,173,529,018.45	
DECEMBER	1,173,529,018.45	N	-	N	1,173,529,018.45	
ADJUSTMENT						
<b>TOTAL</b>	<b>24,174,075,710.16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,174,075,710.16</b>	



## Report of the Auditor-General, Delta State 2018

<b>Value Added Tax</b>			
		₦	₦
<b>2</b>	This represents share of VAT to Delta State Government in line with the provisions of the VAT Act	Actual	Budget
	Share of Value Added Tax (VAT)	<b>2a</b>	13,067,532,297.00
		13,060,073,803.71	13,067,532,297.00

<b>2a</b>	<b>DETAILS OF GOVERNMENT SHARE OF VAT</b>		
	<b>2018</b>		
	<b>MONTH</b>	<b>NET RECEIPT</b>	<b>DEDUCTION AT SOURCE</b>
		<b>TOTAL</b>	
		₦	₦
		₦	₦
	JANUARY	968,661,950.67	-
	FEBRUARY	1,141,739,454.18	-
	MARCH	1,080,817,632.19	-
	APRIL	1,049,021,029.00	-
	MAY	1,065,235,439.01	-
	JUNE	1,090,957,992.46	-
	JULY	1,020,625,947.82	-
	AUGUST	980,248,007.89	-
	SEPTEMBER	1,425,266,606.31	-
	OCTOBER	944,836,312.04	-
	NOVEMBER	1,265,412,793.69	-
	DECEMBER	1,027,250,638.45	-
	<b>TOTAL</b>	<b>13,060,073,803.71</b>	<b>-</b>
			<b>13,067,532,297.00</b>



**Report of the Auditor-General, Delta State 2018**

3	Tax Revenue	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	<b>Personal Income Taxes</b>	₦	₦	₦	₦
	BOARD OF INTERNAL REVENUE (BIR)	48,197,107,143.20	56,036,633,535.00	- 7,839,526,391.80	49,593,872,159.26
	OFFICE OF ACCOUNTANT-GENERAL	-		-	563,540.00
	MIN. OF AGRICULTURE.			-	1,997,148.67
	e.t.c	-	-	-	-
	<b>Sub-Total Personal Income Taxes</b>	<b>48,197,107,143.20</b>	<b>56,036,633,535.00</b>	<b>- 7,839,526,391.80</b>	<b>49,596,432,847.93</b>
	<b>Corporate Taxes</b>				
	MDA 1	-	-	-	-
	MDA 2	-	-	-	-
	MDA 3	-	-	-	-
	e.t.c	-	-	-	-
	<b>Sub-Total Corporate Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Grand-Total Tax Revenue</b>	<b>48,197,107,143.20</b>	<b>56,036,633,535.00</b>	<b>- 7,839,526,391.80</b>	<b>49,596,432,847.93</b>



## Report of the Auditor-General, Delta State 2018

4	<b>NON-TAX REVENUE:</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
	<b>LICENCES (12020100)</b>			
	BOARD OF INTERNAL REVENUE	269,819,698.39	393,626,187.00	- 123,806,488.61
	MIN. OF COMMERCE			-
	MIN. OF AGRICULTURE	50,000.00		50,000.00
	MIN. OF LANDS AND SURVEY			-
	MIN. OF EDUCATION			-
	MIN. OF HEALTH			-
	MIN. OF INFORMATION			-
	OFF.OF AUDITOR- GENERAL (STATE)			-
	OFF.OF AUD.- GENERAL (LG)			-
	DELSEPA	4,885,000.00	539,132,396.00	- 534,247,396.00
	DIR. OF WORKS .	1,858,740.00	8,530,576.00	- 6,671,836.00
	MIN. OF ENVIRONMENT			-
	MIN. OF ENERGY.			-
	MINISTRY OF HOUSING	120,000.00		120,000.00
				-
	<b>SUBTOTAL</b>	<b>276,733,438.39</b>	<b>941,289,159.00</b>	
	<b>FEES (12020400)</b>			
	BOARD OF INTERNAL REVENUE	259,116,451.82	3,231,466,024.00	
	MIN. OF AGRICULTURE	15,773,482.00	40,628,419.00	
	MIN. OF COMMERCE	58,944,359.00	8,801,188.00	
	MIN. OF LANDS AND SURVEY	788,510,498.96	968,973,171.00	
	MIN. OF EDUCATION(DIR. PRY & SEC. EDUCATION)	65,587,200.00		
	MIN. OF EDUCATION(DIR. HIGHER EDUCATION)	105,376,807.00		
	MIN. OF HEALTH	254,051,347.52	606,974,209.00	
	JUDICIARY	287,484,078.78	23,930,932.00	
	OFF. OF SURVEYOR-GENERAL			
	OFFICE OF THE AUDITOR GENERAL (STATE)			
	OFFICE OF THE AUDITOR GENERAL (L/GOVT)	52,500.00		
	MIN. OF LOCAL GOVT. AND CHIEFTANCY COMM.	2,401,000.00		
	MIN. OF WOMEN AFFAIRS	5,416,500.00	358,643,078.00	
	MIN. OF ENVIRONMENT	31,259,100.00	23,759,686.00	
	MIN.OF YOUTHS & SPORTS	3,130,050.00		
	MIN. OF ECONOMIC PLANNING			
	DELSEPA	5,244,768.00		
	DIR. OF WORKS .	276,987,100.32		
	OFF. OF THE DEP-GOV. STATE TENDERS BOARD	3,139,000.00		
	MIN. OF ENERGY.	168,000.00		
	URBAN & REGIONAL PLANNING BOARD			
	MINISTRY OF INFORMATION	103,780,291.34		
	FIRE SERVICE DEPT.	16,195,000.00	301,650,726.00	- 285,455,726.00
	DIR.OF YOUTH DEVMT.			-
	DIR. OF CULTURE & TOURISM	3,794,985.00		3,794,985.00
	BUREAU FOR LG PENSIONS			-
	BUREAU FOR PENSION	45,000.00		45,000.00
	GOVT. HOUSE & PROTOCOL	1,176,000.00		1,176,000.00
	OFFICE OF THE SSG	702,000.00		702,000.00
	DIR.OF ESTABS .& PENSIONS	2,157,100.00		2,157,100.00
	MINISTRY OF FINANCE.	141,146,500.00		141,146,500.00
	MIN. OF HOUSING			
	GOVERNOR'S OFF.D/S LIAISON OFF.	3,748,530.00		3,748,530.00
	OFFICE OF ACC.-GENERAL	80,509,625.00	491,762,315.00	- 411,252,690.00
	DTS CAPITAL TERR.DEV.AGENCY			-
	SCIENCE AND TECH			-
	ASABA INTERNATIONAL AIRPORT		3,412,230.00	- 3,412,230.00
	MIN. OF OIL AND GAS	30,000.00		30,000.00
	Delta Signage and Advertising Agency (DESAA)	102,033,309.84		
	AUTHIRTY	4,830,350.00	5,937,850.00	- 1,107,500.00
	Ministry of Justice	16,829,841.75		16,829,841.75
	MIN. OF TRANSPORT	10,190,100.00		10,190,100.00
	DIR. OF SPECIAL INFRASTRUCTURE			-
	DIR OF SPECIAL DUTIES SDG	420,000.00		420,000.00
			6,065,939,828.00	
	<b>SUBTOTAL</b>	<b>2,650,230,876.33</b>	<b>6,065,939,828.00</b>	



## Report of the Auditor-General, Delta State 2018

	<b>FINES- GENERAL (12020500)</b>				
	JUDICIARY		304,899,760.53		
			<b>304,899,760.53</b>	-	
	<b>EARNINGS &amp; SALES (12020600)</b>				
1	BOARD OF INTERNAL REVENUE		71,722,297.65		71,722,297.65
2	MIN. OF AGRICULTURE		4,701,234.30		4,701,234.30
3	MIN. OF LANDS AND SURVEY				-
4	MIN. OF WORKS				-
5	MIN. OF TRANSPORT		179,218,994.00		179,218,994.00
6	MIN. OF EDUCATION		9,048,000.00		9,048,000.00
7	MIN. OF COMMERCE				-
8	GOVERNOR'S OFFICE				-
9	MIN. OF INFORMATION		495,400.00		495,400.00
10	MIN. OF WOMEN AFFAIRS				-
11	OFFICE OF THE SURVEYOR- GENERAL				-
12	MIN. OF CULTURE AND TOURISM				-
13	MIN. OF HEALTH (HMB)				-
14	MIN. OF ENVIRONMENT.		8,270,925.00	3,324,634,350.00	- 3,316,363,425.00
15	DELSEPA				-
16	MIN. OF FIN.. (B.I.R.)				-
18	MINISTRY OF ECON. PLANNING				-
19	MINISTRY OF JUSTICE		154,350.00		154,350.00
20	MINISTRY OF FINANCE		7,500.00		7,500.00
21	MINISTRY OF HOUSING				-
22	(DESTMA)		2,647,600.00		2,647,600.00
23	DELTA STATE MANAGEMENT AUTHORITY				-
24	AUTH		671,544.00		671,544.00
25	Delta Broadcasting Serv. (Asaba)		4,000.00		4,000.00
	<b>SUBTOTAL</b>		<b>276,941,844.95</b>	<b>3,324,634,350.00</b>	
	<b>RENT ON GOVERNMENT PROPERTY (12020800)</b>				
	MIN. OF AGRICULTURE				-
	MIN. OF LANDS AND SURVEY		1,197,166,474.53		1,197,166,474.53
	GOVERNOR'S OFFICE				-
	MIN. OF INFORMATION				-
	MIN. OF WOMEN AFFAIRS				-
	MIN. OF WATER RESOURCES		83,000.00	430,000,000.00	- 429,917,000.00
	MIN. OF EDUCATION				-
	MIN. OF LOCAL GOVT. AND CHIEFTANCY COMM.				-
	YOUTHS & SPORTS				-
	MIN. OF FIN.. (B.I.R.)		13,861,392.05		13,861,392.05
	DELSEPA			10,000,000.00	- 10,000,000.00
	DIR. OF TRANSPORT				-
	MIN. OF ENV.				-
	MIN. OF COMM. & INDUSTRY		30,000.00		30,000.00
	ASABA INTERNATIONAL AIRPORT		88,000.00		88,000.00
	DELSEPA		14,056,699.35	202,000,000.00	- 187,943,300.65
	<b>SUBTOTAL</b>		<b>1,225,285,565.93</b>	<b>642,000,000.00</b>	
			<b>4,734,091,486.13</b>	<b>10,973,863,337.00</b>	



## Report of the Auditor-General, Delta State 2018

5	Investment Income	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
	MIN OF FINANCE	892,270,533.76	892,270,540.00	- 6.24	1,948,887,171.26
	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	-
	MIN. OF WATER RESOURCES	-	-	-	-
	e.t.c	-	-	-	-
	<b>Total Investment Income</b>	<b>892,270,533.76</b>	<b>892,270,540.00</b>	<b>- 6.24</b>	<b>1,948,887,171.26</b>
5.1	BREAKDOWN OF INVESTMENT INCOME ACTUAL	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
	OPERATING SURPLUS	-	-	-	-
	DIVIDEND	608,402,533.76	608,402,540.00	- 6.24	1,948,887,171.26
	OTHER INVESTMENT INCOME (BOND)	283,868,000.00	283,868,000.00	-	-
	<b>TOTAL</b>	<b>892,270,533.76</b>	<b>892,270,540.00</b>	<b>- 6.24</b>	<b>1,948,887,171.26</b>
6	Interest Income	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
	OFFICE OF THE ACCOUNTANT GENERAL	71,490,815.09	478,864,744.00	- 407,373,928.91	2,660,506.71
	HEAD OF SERVICE	66,952,572.01	66,953,000.00	- 427.99	1,020,358,600.19
	Min of water resources	335,000.00	335,000.00	-	20,000.00
	MIN OF AGRICULTURE	3,537,613.00	3,537,700.00	- 87.00	15,422,161.00
	JOB CREATION	137,806,118.69	137,806,200.00	- 81.31	-
	MIN OF FINANCE	644,550.00	644,560.00	-	137,806,118.69
	<b>Total Interest Earned</b>	<b>280,766,668.79</b>	<b>688,141,204.00</b>	<b>- 407,374,525.21</b>	<b>1,176,267,386.59</b>
6.1	BREAKDOWN OF INTEREST EARNED	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
	MOTOR VEHICLE PUBLIC OFFICER LOANS	66,952,572.01	474,326,604.00	- 407,374,031.99	407,219,413.64
	FISH FARM LOANS/ADVANCES	3,537,613.00	3,538,000.00	- 387.00	15,422,161.00
	BICYCLE ADVANCES (INTEREST)			-	-
	INTEREST ON PUBLIC OFFICER HOUSING LOAN			-	613,139,186.55
	BANK INTEREST	72,135,365.09	72,135,400.00	- 34.91	2,660,506.71
	GAINS ON FOREIGN EXCHANGE			-	-
	JOB CREATION	137,806,118.69	137,806,200.00		
	WATER RESOURCES	335,000.00	335,000.00	-	137,826,118.69
	<b>TOTAL</b>	<b>280,766,668.79</b>	<b>688,141,204.00</b>	<b>- 407,374,453.90</b>	<b>1,038,441,267.90</b>
7	AID & GRANTS	2018			2017
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
	<b>EXTERNAL AID/ GRANTS</b>				
	SEEFOR	654,559,780.29	655,000,000.00	440,219.71	2,102,813,024.86
	UNICEF	145,369,418.00	145,370,000.00	582.00	450,660,327.00
	UNDP	-		-	90,000,000.00
	NEWMAP/COUNTERPART FUND	744,938,251.65	744,940,000.00	1,748.35	1,838,588,732.88
	EU-NDSP	465,550,000.00	465,551,000.00	1,000.00	150,000,000.00
	HEALTH-SAVE ONE MILLION LIFE	758,650,000.00	758,650,100.00	100.00	-
	<b>Sub-Total External Aids/Grants</b>	<b>2,769,067,449.94</b>	<b>2,769,511,100.00</b>	<b>443,650.06</b>	<b>4,632,062,084.74</b>



## Report of the Auditor-General, Delta State 2018

<b>INTERNAL AID/ GRANTS</b>				
CURRENT EXTERNAL AID-SEEFOR COUNTERPART FUND			-	300,000,000.00
CAPITAL EXTERNAL AID	-	-	-	-
CURRENT EXTERNAL GRANT	-	-	-	-
CAPITAL EXTERNAL GRANT	-	-	-	-
<b>Sub-Total Internal Aids/Grants</b>	-	-	-	<b>300,000,000.00</b>
<b>Total Aid and Grants</b>	<b>2,769,067,449.94</b>	<b>2,769,511,100.00</b>	<b>443,650.06</b>	<b>4,932,062,084.74</b>
<b>9 Other Revenue</b>	<b>2018</b>			<b>2017</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>ACTUAL</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
ACCOUNTANT GENERAL; Bond Refund	3,369,665,481.36	3,370,000,000.00	334,518.64	2,047,738,000.00
ACCOUNTANT GENERAL; Unclaimed Salaries	47,962,067.14	56,495,576.00	8,533,508.86	88,341,308.26
ACCOUNTANT GENERAL-PARIS REFUND	7,244,796,200.14	47,250,000,000.00	5,203,799.86	36,572,882,220.47
ACCRUED REV (Receivable)			-	1,754,266,056.30
MISCELLENOUS	908,165,035.90	927,483,980.00	19,318,944.10	348,265,480.45
<b>Total Other Revenue</b>	<b>51,570,588,784.54</b>	<b>51,603,979,556.00</b>	<b>33,390,771.46</b>	<b>40,811,493,065.48</b>

<b>DELTA STATE GOVERNMENT NOTES TO THE FINANCIAL STATE FOR THE YEAR ENDED 31ST DECEMBER, 2018</b>				
<b>11</b>	<b>SALARIES &amp; WAGES</b>			
	<b>11.1</b>	<b>PERSONNEL COST</b>		
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	ADMINISTRATIVE SECTOR (All MDAs)	9,462,495,477.89	9,591,225,819.00	128,730,341.11
	ECONOMIC SECTOR (All MDAs)	7,099,579,727.65	7,114,517,078.73	14,937,351.08
	SOCIAL SECTOR (All MDAs)	50,184,397,655.63	50,309,972,996.27	125,575,340.64
	REGIONAL SECTOR (All MDAs)	-		-
	LAW & JUSTICE (All MDAs)	4,543,264,190.34	4,545,206,016.00	1,941,825.66
				-
	<b>TOTAL</b>	<b>71,289,737,051.51</b>	<b>71,560,921,910.00</b>	<b>271,184,858.49</b>
<b>12</b>	<b>SOCIAL BENEFITS</b>			
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
	GRATUITY	733,127,573.92	733,128,000.00	426.08
	PENSION	4,635,061,447.05	4,724,362,000.00	89,300,552.95
	CONTRIBUTORY PENSION-CURRENT SERVICE(10% GOVT)	11,728,068,506.99	11,730,083,132.00	2,014,625.01
	CONTRIBUTORY PENSION-PAST SERVICE(CBN REDEMPTION ACCT)	-		-
	DEATH BENEFITS		-	-
	GROUP INSURANCE			-
	OTHERS (CONTRIBUTORY HEALTH SCHEME)	1,151,152,769.21	1,200,000,000.00	48,847,230.79
				-
	<b>TOTAL</b>	<b>18,247,410,297.17</b>	<b>18,387,573,132.00</b>	<b>140,162,834.83</b>
<b>13</b>	<b>OVERHEAD COSTS</b>			



## Report of the Auditor-General, Delta State 2018

13.2	OVERHEAD COSTS BY SECTOR	2018		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
	ADMINISTRATIVE SECTOR	30,374,317,248.43	30,374,542,080.22	224,831.79
	ECONOMIC SECTOR	35,305,953,215.21	35,608,120,593.78	302,167,378.57
	SOCIAL SECTOR	12,143,222,592.95	12,143,509,976.00	287,383.05
	REGIONAL SECTOR	78,000,000.00	98,000,000.00	20,000,000.00
	LAW & JUSTICE	1,735,849,775.96	1,749,465,000.00	13,615,224.04
	<b>TOTAL</b>	<b>79,637,342,832.55</b>	<b>79,973,637,650.00</b>	<b>336,294,817.45</b>
14	GRANTS & CONTRIBUTIONS	2018		
		ACTUAL	BUDGET	VARIANCE
		₦	₦	₦
	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT	-	-	-
	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	-	-	-
	GRANT TO LOCAL GOVERNMENTS - 10% IGR TO LG	3,904,289,126.57	4,000,000,000.00	95,710,873.43
	GRANT TO LOCAL GOVERNMENTS - LG SHARE OF PARIS REFUND	7,455,716,474.31	7,460,000,000.00	4,283,525.69
	GRANT TO LOCAL GOVERNMENTS - 2.5% PENSION CONTRIBUTION	127,635,386.70	127,635,386.70	-
	GRANT TO LOCAL GOVERNMENTS - ON SALARY ARREARS	5,000,000,000.00	5,000,000,000.00	-
	GRANT TO GOVERNMENT OWNED ENTITIES - RECURRENT			-
	GRANT TO GOVERNMENT OWNED ENTITIES - CAPITAL			-
	GRANT TO PRIVATE ENTITIES - RECURRENT			-
	GRANT TO PRIVATE ENTITIES - CAPITAL			-
	GRANT TO WORLD BANK/UNDP OTHERS	3,930,637,390.71	3,931,082,472.79	445,082.08
	<b>TOTAL</b>	<b>20,418,278,378.29</b>	<b>20,518,717,859.49</b>	<b>100,439,481.20</b>

16	DEPRECIATION CHARGES		
16.1	DEPRECIATION CHARGES - PPE		
		2018	
		₦	
		DEPRECIATION CHARGES - BUILDINGS	4,331,713,516.54
		INFRASTRUCTURE	37,448,591,819.15
		MACHINERY	1,156,278,345.84
		TRANSPORTATION EQUIPMENT	3,683,347,724.99
		EQUIPMENT & FITTINGS	1,753,574,969.14
		<b>TOTAL</b>	<b>50,684,811,484.74</b>
	16.2	DEPRECIATION CHARGES - INVESTMENT PROPERTY	
		2018	
		₦	
	DEPRECIATION CHARGES - LAND & BUILDINGS	-	
	<b>TOTAL</b>	-	
17	IMPAIRMENT CHARGES	-	
17.1	IMPAIRMENT CHARGES - PPE		
		IMPAIRMENT CHARGES - BUILDINGS	-
		INFRASTRUCTURE	-
		MACHINERY	-
		TRANSPORTATION EQUIPMENT	-
		EQUIPMENT & FITTINGS	-
	<b>TOTAL</b>	-	





**Report of the Auditor-General, Delta State 2018**

<b>18</b>	<b>AMMORTIZATION CHARGES</b>	
		<b>2018</b>
		<b>₦</b>
	AMMORTIZATION CHARGES -	-
	AMMORTIZATION CHARGES - PATENT RIGHT	-
	AMMORTIZATION CHARGES - COPYRIGHT	-
	AMMORTIZATION CHARGES - TRADE MARK	-
	AMMORTIZATION CHARGES - FRANCHISE	-
	AMMORTIZATION CHARGES - OTHERS	13,936,122,102.79
	<b>TOTAL</b>	<b>13,936,122,102.79</b>
<b>20</b>	<b>PUBLIC DEBT CHARGES</b>	
<b>20.1</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	
		<b>2018</b>
		<b>₦</b>
	EDF	13,950,786.26
	IDA	139,800,135.56
	IFAD	2,418,592.48
	<b>SUB TOTAL</b>	<b>156,169,514.30</b>
<b>20.2</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	
		<b>2018</b>
		<b>₦</b>
	CBN SALARY BAILOUT	928,337,338.60
	EXCESS CRUDE LOAN FACILITY	741,020,651.05
	ZENITH AGRIC LOAN	10,994,541.56
	FIDELITY ECOLOGICAL LOAN	1,716,972.23
	FIDELITY (SUBEB) LOAN	116,415,645.42
	SDG/FIDELITY BANK	52,939,469.40
	UBE LOAN/STERLING BANK	94,592,355.07
	FGN Restructured Loan Bond	9,273,828,753.13
	DTSG Infrastructure Dev. Bond	451,638,489.83
	<b>SUB TOTAL</b>	<b>11,671,484,216.29</b>
	CONTRACTORS CERTIFICATE	<b>498,177,404.12</b>
	<b>GRAND TOTAL</b>	<b>12,325,831,134.71</b>
<b>21</b>	<b>TRANSFER TO OTHER</b>	<b>2018</b>
	<i>THIS REPRESENTS TRANSACTION THAT IS EXPENDITURE TO THE REPORTING ENTITY AND REVENUE TO ANOTHER ENTITY.</i>	ACTUAL
		BUDGET
	DELTA STATE OIL PRODUCING AREA DEV COMMISSION	<b>35,103,579,878.77</b>
	MDA 2	-
	MDA 3	-
	e.t.c	-
	<b>TOTAL TRANSFER TO OTHER</b>	<b>35,103,579,878.77</b>
		<b>35,200,000,000.00</b>



23	<b>GAIN/ LOSS ON EXCHANGE TRANSACTION</b>	<b>2018</b>
		₦
	GAIN ON EXCHANGE TRANSACTION+	-
	LOSS ON EXCHANGE TRANSACTION:	-
	EDF	
	IDA	
	IFAD	
	<b>TOTAL +/-</b>	-
26		
26.1	<b>CASH AND CASH EQUIVALENTS</b>	
	AT HAND AND HELD IN BANKS	
		<b>2018</b>
		₦
	CASH AND CASH EQUIVALENTS-SEE SUMMARY	<b>32,730,293,857.54</b>
	<b>TOTAL</b>	<b>32,730,293,857.54</b>
27	<b>RECEIVABLES</b>	
27.1	<b>ADVANCES</b>	<b>2018</b>
		₦
	BALANCE B/D	
	HEAD OF SERVICE-POVLS AND POHLS	66,952,572.01
	OFFICE OF THE CHIEF JOB CREATION OFFICE	137,806,118.69
	<b>SUB TOTAL</b>	<b><u>204,758,690.70</u></b>
27.2	<b>ARREARS OF REVENUE</b>	<b>2018</b>
		₦
	BOARD ON INTERNAL REVENUE	496,155,916.89
	<b>SUB TOTAL</b>	<b>496,155,916.89</b>
<b>GRAND TOTAL</b>		<b><u>700,914,607.59</u></b>
28	<b>PREPAYMENTS</b>	<b>2018</b>
		₦
		-
	<b>TOTAL</b>	-



## Report of the Auditor-General, Delta State 2018

<b>29</b>	<b>INVENTORIES</b>	
<b>29.1</b>	<b>CLASSIFICATION BY FUNCTIONS</b>	<b>2018</b>
		₦
	MEDICAL STORES	-
	INDUSTRIAL & CHEMICAL STORES	-
	AMMUNITIONS	-
	FUEL & LUBRICANTS	-
	AGRICULTURAL INPUTS	-
	FARM STOCK	-
	SCHOLASTIC MATERIALS	-
	STATIONERIES STORES	-
	PRINTED MATERIALS	-
	BUILDING MATERIALS	-
	STRATEGIC STOCK PILES	-
	UNISSUED CURRENCY	-
	STAMPS	-
	PROPERTY HELD FOR SALE	-
	OTHER STOCK	-
	WORK-IN-PROGRESS	-
	<b>TOTAL</b>	-
<b>29.2</b>	<b>CLASSIFICATION BY SECTORS</b>	<b>2018</b>
	ADMINISTRATIVE SECTOR	-
	ECONOMIC SECTOR	
	SOCIAL SECTOR	
	REGIONAL SECTOR	
	LAW & JUSTICE	
	<b>TOTAL</b>	-
<b>30</b>	<b>REVOLVING LOANS AND ADVANCES</b>	
<b>30.1</b>		<b>2018</b>
		₦
	<b>BALANCE B/F</b>	<b>13,177,112,874.33</b>
	ADDITIONS	6,383,272,478.00
	<b>SUB TOTAL</b>	<b>19,560,385,352.33</b>
<b>31</b>	<b>INVESTMENTS</b>	
<b>31.1</b>	<b>LOCAL INVESTMENTS</b>	<b>2018</b>
		₦
	<b>BALANCE B/D</b>	<b>15,869,266,213.62</b>
	ADDITIONS	303,652,155.00
	<b>SUB-TOTAL</b>	<b>16,172,918,368.62</b>
<b>31.2</b>	<b>FOREIGN INVESTMENTS</b>	<b>2018</b>
		₦
	FIXED DEPOSITS	-
	JOINT VENTURES	-
	ASSOCIATES	-
	<b>SUB-TOTAL</b>	-
	<b>TOTAL INVESTMENT</b>	<b><u>16,172,918,368.62</u></b>



## Report of the Auditor-General, Delta State 2018

NOTE 32	PROPERTY PLANT & EQUIPMENT									
DESCRIPTION	LAND	BUILDING	INFRASTRUCTURE	PLANT&MACHINERY	TRANS EQUIP	OFFICE EQUIP	FURN.&FITTING	TOTAL		
	#	#	#	#	#	#	#	#		#
BAL. B/F (1/1/18)	570,733,286.67	46,330,678,994.42	78,966,791,515.04	9,000,666,562.16	6,385,050,035.72	6,116,659,331.78	2,310,572,413.71	149,681,152,139.50		
ADDITIONS -BANK	308,404,397.79	22,352,496,358.54	72,661,913,569.98	1,598,014,966.01	4,852,677,500.41	2,163,409,400.51	4,261,216,642.29	108,198,132,835.53		
PRIOR YEAR ADJUSTMENT			8,921,607,472.49					8,921,607,472.49		
ADDITIONS-PAYABLE	2,143,076,820.03	17,951,094,977.93	26,692,646,538.26	964,101,930.20	7,179,011,088.84	3,276,456,813.04	2,196,085,789.71	60,402,473,958.01		
BAL. B/F (1/1/18)	3,022,214,504.49	86,634,270,330.89	187,242,959,095.77	11,562,783,458.37	18,416,738,624.97	11,556,525,545.33	8,767,874,845.71	327,203,366,405.53		
ACCUMULATED DEPRECIATION:-										
RATES(%)		5%	20%	10%	20%	20%	20%			
BALANCE B/D	-	2,316,533,949.72	15,793,358,303.01	900,066,656.22	1,277,010,007.14	1,223,331,866.36	462,114,482.74	21,972,415,265.19		
DEPRECIATION	-	4,331,713,516.54	37,448,591,819.15	1,156,278,345.84	3,683,347,724.99	2,311,305,109.07	1,753,574,969.14	50,684,811,484.74		
BALANCE C/D	-	6,648,247,466.27	53,241,950,122.16	2,056,345,002.05	4,960,357,732.14	3,534,636,975.42	2,215,689,451.88	72,657,226,749.92		
ACCUMULATED IMPAIRMENT										
BALANCE B/D		1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	10,562,537,278.74		
FOR THE YEAR										
BALANCE C/D	-	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	10,562,537,278.74		
CARRYING COST(1/1/18)	570,733,286.67	42,253,722,164.91	61,413,010,332.24	6,340,177,026.15	3,347,617,148.79	3,132,904,585.63	88,035,051.18	117,146,199,595.57		
CARRYING COST(31/12/18)	3,022,214,504.49	78,225,599,984.83	132,240,586,093.82	7,746,015,576.53	11,695,958,013.04	6,261,465,690.12	4,791,762,514.04	243,983,602,376.87		



34 OTHER ASSETS(Intangible)							
	GOODWILL	PATENT	SOFTWARE	TRADE MARKS	COPYRIGHT	OTHERS	
BALANCE B/FORWARD (1st JANUARY, 2018)	-	-	-	-	-	128,102,896,670.89	
RATE:	10	10	10	10	10	10	
<b>ACCUMULATED AMORTIZATION:</b>							
BALANCE B/FORWARD (1st JANUARY, 2018)	-	-	-	-	-	13,936,122,102.79	
ADDITIONS DURING THE YEAR	-	-	-	-	-	13,936,122,102.79	
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	
BALANCE C/FORWARD (31st DECEMBER, 2018)	-	-	-	-	-	<u>27,872,244,205.58</u>	
<b>ACCUMULATED IMPAIRMENT:</b>							
BALANCE B/FORWARD (1st JANUARY, 2018)	-	-	-	-	-	-	
ADDITIONS DURING THE YEAR	-	-	-	-	-	-	
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	
BALANCE C/FORWARD (31st DECEMBER, 2018)	-	-	-	-	-	-	
<b>NET BOOK VALUE</b>							
AS AT 01/01/2018	-	-	-	-	-	<u>114,166,774,568.10</u>	
AS AT 31/12/2018	-	-	-	-	-	<u>100,230,652,465.31</u>	



## Report of the Auditor-General, Delta State 2018

35	<b>DEPOSITS</b>		
35.1	<b>CONTRACT RETENTION FEES/COURT FEES/OTHERS</b>	<b>2018</b>	<b>2017</b>
	BALANCE PRIOR TO YR 2017	-	16,739,072,840.21
	MDA 2	-	-
	MDA 3	-	-
	<b>Transferred to Reserves</b>	-	16,739,072,840.21
	<b>TOTAL</b>	-	-
36	<b>SHORT TERM LOANS &amp; DEBTS</b>		
36.1	<b>TREASURY BILLS</b>	<b>2018</b>	<b>2017</b>
	BALANCE BROUGHT FORWARD 1/1/2018	-	-
	<b>ADD:</b>		
	ADDITIONS DURING THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES	-	-
	<b>SUB-TOTAL (A)</b>	-	-
	<b>LESS:</b>		
	REPAYMENTS FOR THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES PAID IN THE YEAR	-	-
	LOAN RECLASSIFICATION	-	-
	<b>SUB-TOTAL (B)</b>	-	-
	<b>CLOSING BALANCE AS AT 31/12/2018 (A-B)</b>	-	-
36.2	<b>BANK OVERDRAFT</b>	<b>2018</b>	<b>2017</b>
	BALANCE BROUGHT FORWARD 1/1/2018	-	-
	<b>ADD:</b>		
	ADDITIONS DURING THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES	-	-
	<b>SUB-TOTAL (A)</b>	-	-
	<b>LESS:</b>		
	REPAYMENTS FOR THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES PAID IN THE YEAR	-	-
	LOAN RECLASSIFICATION	-	-
	<b>SUB-TOTAL (B)</b>	-	-
	<b>CLOSING BALANCE AS AT 31/12/2018 (A-B)</b>	-	-
	<b>GRAND TOTAL</b>	-	-



## Report of the Auditor-General, Delta State 2018

37	UNREMITTED DEDUCTIONS	BAL. B/F 2018	DEDUCTIONS DURING YR.2018	SUB TOTAL	REMITTANCE DURING THE YEAR 2018	BAL. B/D 2018
37.1	UNREMITTED TAXES					
	PAYE	-	-	-	-	-
	WITHHOLDING TAX	43,140,471.23	1,039,431,750.62	1,082,572,221.85	43,140,471.23	1,039,431,750.62
	VALUE ADDED TAX	-	1,039,431,750.62	1,039,431,750.62	-	1,039,431,750.62
	STAMPDUTIES/OTHERS		937,609,747.04	937,609,747.04		937,609,747.04
	<b>TOTAL</b>	<b>43,140,471.23</b>	<b>3,016,473,248.28</b>	<b>3,059,613,719.51</b>	<b>43,140,471.23</b>	<b>3,016,473,248.28</b>
37.2	UNREMITTED DEDUCTIONS FROM SALARY					
	NATIONAL HEALTH INSURANCE SCHEME	-	-	-	-	-
	CONTRIBUTORY PENSION SCHEME	-	-	-	-	-
	UNION DUES	-	-	-	-	-
	HOUSING LOAN BOARD DEDUCTIONS	-	-	-	-	-
	CO-OPERATIVE SOCIETY	-	-	-	-	-
	NATIONAL HOUSING FUND	-	-	-	-	-
	INSURANCE PROGRAMMES	-	-	-	-	-
	WELFARE LOAN SCHEME	-	-	-	-	-
	DEPENDENT FUND	-	-	-	-	-
	POVERTY ALLEVIATION SCHEME	-	-	-	-	-
	PRESIDENTIAL MVA SCHEME	-	-	-	-	-
	PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEME	-	-	-	-	-
	REFUSE DISPOSAL DEDUCTION	-	-	-	-	-
	LOAN DEDUCTIONS	-	-	-	-	-
	PAYCUT RECOVERABLE	-	-	-	-	-
	OVERPAYMENT RECOVERABLE	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL</b>	<b>43,140,471.23</b>	<b>3,016,473,248.28</b>	<b>3,059,613,719.51</b>	<b>43,140,471.23</b>	<b>3,016,473,248.28</b>

38	PAYABLES	2018	2017
	CONTRIBUTORY HEALTH SCHEME	-	282,154,612.94
	CONTRIBUTORY PENSION	14,108,983,850.00	14,640,588,646.00
	CONTRACTOR'S DEBT	108,237,303,026.74	29,985,406,026.43
	MIN OF ENERGY:BEDC BILL	2,176,642.73	2,176,642.73
	RENT	298,108,724.14	508,117,480.27
	MIN OF ECONOMIC PLANNING	300,000,000.00	300,000,000.00
	JUDGEMENT DEBT	506,172,091.61	509,772,091.61
	<b>TOTAL</b>	<b>123,452,744,335.22</b>	<b>46,228,215,499.98</b>



## Report of the Auditor-General, Delta State 2018

<b>41</b>	<b>PUBLIC FUNDS</b>	<b>2018</b>	<b>2017</b>
<b>41.1</b>	<b>PUBLIC TRUST FUNDS:</b>		
	DELTA STATE SECURITY TRUST FUND	81,280,336.89	92,682,544.35
	RETIREMENT BENEFIT BOND REDEMPTION ACCT		-
	DTSG BOND REDEMPTION TRUST FUND	-	-
	<b>TOTAL</b>	<b>81,280,336.89</b>	<b>92,682,544.35</b>

NOTE#3	COMMERCIAL BANK/CBN LOANS:	PERIOD	OPENING BALANCE	ADDITIONS	ADJUSTMENTS	TOTAL	PRINCIPAL	INTEREST	TOTAL	CLOSING BALANCE
1	WLO		(2,479,204,496.02)							
2	CBN SALARY BALLOUT	SEPT15 TO AUG15	10,364,694,349.93			10,364,694,349.93	25,247,325.80	928,337,338.60	1,180,814,664.40	10,112,207,024.13
3	CBN CAPEX	DEC15 TO NOV15	8,257,694,823.78			8,257,694,823.78	779,088,633.95	741,020,165.105	1,520,109,250.100	7,189,594,189.83
4	ZENITH AGRIC LOAN	JAN16 TO DEC17	454,738,399.54		82,239,671.30	537,077,366.84	537,077,366.84	10,994,545.56	548,071,988.40	0.00
	FIDELITY ECOLOGICAL SL OAN	MAR16 TO MAR18	73,132,280.08		(685,824.19)	72,446,423.89	72,446,423.89	1,716,972.23	74,163,396.12	0.00
6	FIDELITY SUBBER		876,041,801.93			876,041,801.93	556,651,019.74	116,415,645.42	673,266,665.16	319,190,782.19
	FBN BUDGET SUPPORT FUNDS	SEPT16 TO	16,669,000,000.00	700,000,000.00		17,369,000,000.00				17,369,000,000.00
8	SDG/FIDELITY BANK	APRIL18 TO MAR19		600,000,000.00		600,000,000.00	450,000,000.00	52,999,469.40	502,999,469.40	150,000,000.00
	UBEL LOAN/STERLING	SEPT18 TO AUG20		1,250,000,000.00		1,250,000,000.00	186,288,954.64	94,599,355.07	280,888,309.71	1,069,111,690.29
	<b>TOTAL</b>		<b>34,416,077,097.24</b>	<b>2,550,000,000.00</b>	<b>81,653,233.11</b>	<b>36,595,929,766.37</b>	<b>2,834,209,724.86</b>	<b>1,946,016,973.33</b>	<b>4,780,226,698.19</b>	<b>36,697,754,061.51</b>
	<b>BONDS:</b>									
1	FBN BOND	SEPT15 TO JUNE14	68,100,309,423.96			68,100,309,423.96	1,765,381,365.77	9,273,828,753.13	11,039,210,118.90	66,334,928,058.19
2	CAPITAL DEV BOND	2011-2018	7,405,632,288.25		295,602,431.19	7,701,234,719.44	7,701,234,719.44	451,638,489.83	8,152,873,209.27	0.00
	<b>TOTAL</b>		<b>75,506,941,712.21</b>		<b>295,602,431.19</b>	<b>75,801,544,143.40</b>	<b>9,466,610,085.21</b>	<b>9,725,467,242.96</b>	<b>19,192,083,328.17</b>	<b>66,334,928,058.19</b>
	<b>TOTAL DOMESTIC DEBITS</b>		<b>109,922,018,749.45</b>	<b>2,550,000,000.00</b>	<b>377,256,694.30</b>	<b>115,328,478,939.77</b>	<b>12,300,825,810.07</b>	<b>11,671,494,216.29</b>	<b>23,972,310,026.36</b>	<b>103,027,659,089.70</b>
	<b>FOREIGN DEBITS</b>									
	<b>EDF</b>		1,395,186,924.80			1,395,186,924.80	106,076,661.23	13,999,786.26	1,202,747,449	1,289,110,263.57
	<b>IDA</b>		16,029,853,303.75	1,161,569,940.77		17,191,423,244.52	42,270,053.17	139,800,135.56	182,770,389.73	17,148,993,191.35
	<b>IFAD</b>		384,358,520.85			384,358,520.85	13,909,782.98	2,418,592.48	16,322,754.6	370,454,767.87
	<b>TOTAL FOREIGN DEBITS</b>		<b>17,809,404,779.40</b>	<b>1,161,569,940.77</b>		<b>18,970,974,720.17</b>	<b>162,450,497.38</b>	<b>156,189,514.30</b>	<b>318,620,071.68</b>	<b>18,808,524,222.79</b>
	<b>TOTAL DEBITS (DOMESTIC &amp; FOREIGN)</b>		<b>127,731,423,528.85</b>	<b>3,711,569,940.77</b>	<b>377,256,694.30</b>	<b>144,299,453,829.94</b>	<b>12,463,276,307.45</b>	<b>11,827,683,730.59</b>	<b>24,290,930,098.04</b>	<b>121,836,777,322.49</b>





## Report of the Auditor-General, Delta State 2018

45	RESERVES	BAL B/D 1/1/2018	ADDITIONS	ADJUSTMENTS	BALANCE C/F 31.12.2018
	BAL CD FROM 2017	96,304,395,204.25			96,304,395,204.25
	REVALUATION RESERVES		-	1,292,616,341.43	1,292,616,341.43
	FOREIGN EXCHANGE TRANSLATION RESERVES		-		-
	RESERVES NON-CURRENT ASSET/INTANGIBLE ASSETS B/F				-
	INVESTMENT-ADDITION PRIOR YEAR		-		-
	DEPOSIT-CORRESPONDING INVESTMENT PRIOR YEARS				-
	<b>TOTAL</b>	<b>96,304,395,204.25</b>	<b>-</b>	<b>1,292,616,341.43</b>	<b>97,597,011,545.68</b>

46	ACCUMULATED SURPLUSES/(DEFICITS)	2018	2017
	BAL C/D	12,827,227,108.85	-
	SURPLUS/ DEFICIT FOR YEAR	54,567,853,130.84	12,827,227,108.85
	ADJUSTMENTS DURING YEAR	-	-
	<b>BAL. B/D</b>	<b>67,395,080,239.69</b>	<b>12,827,227,108.85</b>

48	CHANGES IN ACCOUNTING POLICIES					
	There was a significant change in the accounting policy during the year in respect of:					
	i. Changes from IPSAS CASH to IPSAS ACCRUAL basis of Accounting					
	ii. Introduction of Fixed Assets					
	iii. Introduction of Depreciation, Impairment, Accruals and Prepayments					
	iv. Introduction of Contractors/others Arrears prior to 29th May, 2015					
49	SURPLUS ON REVALUATION OF PROPERTIES	PPE	INVESTMENTS	INVESTMENT PROPERTY	INTANGIBLE ASSETS	TOTAL
	FAIR VALUE/MARKET VALUE	-	-	-	-	-
	LESS: CARRYING AMOUNT (NBV)	-	-	-	-	-
	REVALUATION SURPLUS/(DEFICIT)	-	-	-	-	-
<i>Note: The Revaluation exercise of the State is still ongoing and will be concluded by year 2020</i>						
50	RELATED PARTY TRANSACTIONS					
During the year, there were related party transaction with respect to transactions between the controlled entity and the reporting entity as regards remuneration of key Management staff who holds dual offices in both entities.						

### NOTE 51 CONTINGENT LIABILITIES

Sustainable Development Goal(Fidelity Bank Guarantee)	600,000,000.00
Greenfield Assets (UBA Guarantee)	600,000,000.00
AG GoldTrust/Don Domingo Water Co. Ltd (Performance Guarantee)	4,549,316,905.35
Bastan Churry Power Solution Ltd (Sterling Bank Guarantee )	13,475,900,000.00
Delta State Micro Credit	2,479,204,496.02
<b>Total</b>	<b>21,704,421,401.37</b>



## Report of the Auditor-General, Delta State 2018

**OPTION A: BASED ON SECTORS**  
**DELTA STATE GOVERNMENT**  
**CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

Description	Actual 2018		Final Budget 2018		Supplementary Budget 2018		Initial/Original Budget 2018		Variance on Final Budget		% PERFORMANCE
	N	A	N	B(C+D)	N	C	N	D	N	E (B-A)	
<b>REVENUE</b>											
Government Share of FAAC (Stat. Revenue)	226,258,373.529.49		244,254,313.797.56		66,197,686.463.56		178,056,627.329.00		17,995,940.263.07		92.63
Government Share of VAT	13,060,073,803.71		13,067,532,297.00		2,300,000,000.00		10,767,532,297.00		7,458,493.29		99.94
Tax Revenue	49,317,411,164.12		56,036,633,535.00				56,036,633,535.00		(6,719,222,370.88)		88.01
Non-Tax Revenue	4,734,091,486.13		10,973,863,337.00				10,973,863,337.00		(6,239,771,850.87)		43.14
Investment Income	608,402,533.76		892,270,540.00				892,270,540.00		(283,868,006.24)		68.19
Interest Earned	76,007,978.02		688,141,204.00				688,141,204.00		(612,133,225.98)		11.05
Aid & Grants	2,769,067,449.94		2,769,511,100.00				2,769,511,100.00		(443,650.06)		99.98
Debt Forgiveness											
Other Revenue	51,570,588,784.54		51,603,979,556.00		6,700,000,000.00		44,903,979,556.00		(33,390,771.46)		99.94
Transfer from other Government Entities											
Capital receipts	3,711,569,940.77		3,800,000,000.00				3,800,000,000.00		(88,430,059.23)		97.67
<b>Total Revenue (a)</b>	<b>352,105,586,670.48</b>		<b>384,086,245,361.56</b>		<b>75,197,686,463.56</b>		<b>308,888,558,898.00</b>		<b>31,980,658,691.08</b>		<b>91.67</b>
<b>RECURRENT EXPENDITURE</b>											
Salaries & Wages	71,289,737,051.51		71,560,921,910.00		6,600,000,003.00		64,960,921,907.00		271,184,858.49		99.62
Social Benefits	18,247,410,297.17		18,387,573,132.00		6,779,573,132.00		11,608,000,000.00		140,162,834.83		99.24
Overhead Cost	61,787,919,790.24		79,973,637,650.00		34,288,569,659.00		45,685,067,991.00		18,185,717,859.76		77.26
Grants & Contributions	20,418,278,378.29		20,518,717,859.49		13,398,717,859.49		7,120,000,000.00		100,439,481.20		99.51
Subsidies											
Depreciation Charges											
Impairment Charges											
Amortization Charges											
Bad Debts Charges											
Public Debt Charges	12,325,831,134.71		12,330,000,000.00		4,730,000,000.00		7,600,000,000.00		4,168,865.29		99.97
Loan Repayments	12,463,276,307.45		12,500,825,810.07		2,200,825,810.07		10,300,000,000.00		37,549,502.62		99.70
Transfer to other Govt Entities-DESCOPADFC	35,103,579,878.77		35,200,000,000.00		7,200,000,000.00		28,000,000,000.00		96,420,121.23		99.73
<b>Total Recurrent Expenditure (b)</b>	<b>231,636,032,838.14</b>		<b>250,471,676,361.56</b>		<b>75,197,686,463.56</b>		<b>175,273,989,898.00</b>		<b>18,835,643,523.42</b>		<b>92.48</b>
Administrative Sector	7,258,638,162.06		11,962,420,527.94				11,962,420,527.94		4,703,782,365.88		60.68
Economic Sector	72,907,089,805.88		83,036,463,336.06				83,036,463,336.06		10,129,373,530.18		87.80
Law and Justice Sector	701,966,837.04		1,881,343,845.00				1,881,343,845.00		1,179,377,007.96		37.31
Regional Sector	3,608,661,127.52		4,150,000,000.00				4,150,000,000.00		541,338,872.48		86.96
Social Sector	24,308,149,058.03		32,584,341,291.00				32,584,341,291.00		8,276,192,232.97		74.60
<b>Total Capital Expenditure = c</b>	<b>108,784,504,990.53</b>		<b>133,614,569,000.00</b>				<b>133,614,569,000.00</b>		<b>24,830,064,009.47</b>		<b>81.42</b>
<b>Total Expenditure: d=b+c</b>	<b>340,420,537,828.67</b>		<b>384,086,245,361.56</b>		<b>75,197,686,463.56</b>		<b>308,888,558,898.00</b>		<b>43,665,707,532.89</b>		<b>88.63</b>
<b>Budget Surplus/(Deficit): e=a-d</b>	<b>11,685,048,841.81</b>								<b>75,646,366,223.97</b>		
<b>CASH AND CASH EQUIVALENT 1/1/2018</b>	<b>21,045,245,015.73</b>										
<b>CASH AND CASH EQUIVALENT 31/12/2018</b>	<b>32,730,293,857.54</b>								<b>32,730,293,857.54</b>		



## Report of the Auditor-General, Delta State 2018

2018 QUERIED CAPITAL EXPENDITURE PAYMENT VOUCHERS				ANNEXURE iib
SN	PV NO	DETAIL	AMOUNT	OBSERVATION
1	MEP/109/18	purchase of office equipment	90,500.00	No Audit cert
2	LAGAUDIT/CAP/29/18	purchase of office furniture	3,980,952.80	No Audit cert
3	PSE/201/18	bedc bill	9,537,834.55	Above approval limit
4	PSE/200/18	bedc bill	2,149,792.72	Above approval limit
5	GHP/420/18	procurement	67,133,151.92	No Audit cert
6	AG/144/2018	printing of treasury receipt	6,914,288.00	No Audit cert
7	AG/1430/2018	purchase of office equipment	2,673,731.80	No Audit cert
8	AG/1406/2018	purchase of computer and printer	6,940,143.60	No Audit cert
9	AG/1426/2018	printing of airport receipt	3,032,753.78	No Audit cert
10	AG/1410/2018	purchase of safe/fire proof cabinet	3,363,300.36	No Audit cert, No receipt
11	AG/1438/18	cost of printing of treasury form 1/bank reconciliation	10,686,876.84	No Audit cert
12	AG/1447/18	purchase of office furniture	1,356,887.04	No Audit cert
13	AG/1398/18	purchase of generator	1,957,476.40	No Audit cert, No receipt of procurement
14	AG/1418/18	cost of printing if cash books	2,479,544.25	No Audit cert
15	PSE/326/18	bedc bill	10,854,002.74	No BEDC bill attached
16	PSE/325/18	bedc bill	204,321.94	No BEDC bill attached
17	GOV/2040/18	purchase of office equipment and furniture	904,762.00	No Audit cert
18	GHP/608/18	procurement of special utility vehicles	78,714,294.00	No Audit cert
19	DS/132/18	purchase of official vehicles	253,000,000.00	No Audit cert, amount in word is different from amount in figure
20	CME/3566/18	supply of lab equipment and others	18,366,396.59	No Audit cert
21	DS/515/18	purchase of brand new vehicle tyres	1,036,857.26	No Audit cert
22	GOV/CA/19/18	purchase of computers	798,584.84	No Audit cert
23	GOV/1276/18	purchase of office equipment and furniture	4,523,810.00	No Audit cert
24	ML.85/230/18	purchase of computers/laptops	1,809,524.00	No Audit cert
25	DIG/536/18	purchase of computers/laptops	1,700,952.56	No Audit cert
26	PSW/0035/18	construction of ogbe township stadium	77,122,500.00	Authorisation not clear
27	GOV/418/18	purchase of office equipment to special adviser	2,714,286.00	No Audit cert
28	PSMH/219/18	part of procurement of fire extinguisher	8,091,607.70	No evidence of inspection/Audit certificate
29	PSOT/574/18	provision of security door	71,428.00	No supporting document
30	PSOT/573/18	provision of security door	71,428.00	No supporting document
31	CME/1872/18	purchase of security door	20,571,286.46	No supporting document
32	DIG/955/2018	purchase of office equipment and furniture	4,071,429.00	No Audit cert
33	PS/AG	travelling NACOP FED + Kaduna	505,200.00	No hotel receipt and fueling
34	PS/DIG/949/2018	purchase of swivel chairs	764,132.58	No Audit cert
35	PS/GAP/2289/2018	fin support to mr wellington to australia for scrabble	5,000,000.00	No evidence of disbursement
36	PS/DIR OF CULTURE AND TOURISM	asst of 61st classical music concert	3,600,000.00	No evidence of disbursement
37	GOV/2361/18	DTSG fin asst to obi ogodo	3,000,000.00	No evidence of disbursement
38	GOV/2293/18	DTSG fin ass to warri progressives society	2,500,000.00	No evidence of disbursement
39	GOV/2354/18	planned intercedre meeting with NGO Bir. B Osakweh	4,500,000.00	No evidence of disbursement
40	GOV/2352/18	DTSG grant to lower motor spare parts	2,000,000.00	No evidence of disbursement
41	GOV/2350/18	DTSG fin asst for host communities	3,000,000.00	No evidence of disbursement
42	GHP/696/18	purchase of laptops, printers, photocopiers and accessories	993,700.00	No Audit cert
43	GOV/2087/18	purchase of new land cruiser toyota engine	3,097,651.76	No Audit cert
44	ODG/148/18	purchase of computer systems and accessories	4,137,250.00	No Audit cert, no invoice
45	ODG/140/18	purchase of books for dep gov library	2,271,714.40	No Audit cert, no invoice
46	ODG/145/18	uniforms, raincoats, rainboots, umbrellas and life jackets	1,211,250.00	No Audit cert, no invoice
47	ODGF/151/18	proc./instl of certv in office of his excellency	1,809,524.00	No Audit cert, no invoice
48	ODG/142/18	purchase of lawn mowers	361,904.80	No Audit cert, no invoice
49	ODG/137/18	purchase of office equipment for staff	4,976,191.00	No Audit cert, no invoice
50	GOV/2272/18	proc of christmas gifts for media executives	10,000,000.00	No Audit cert, no invoice
51	GHP/754/18	proc ov vehicles	42,976,195.00	No Audit cert, no invoice



## Report of the Auditor-General, Delta State 2018

52	DTCUS/1942/18	purchase of housing units for hon judges	50,000,000.00	No Audit cert, no invoice
53	MOH/270/18	equip of comprehensive healthcare obior	36,714,182.92	No Audit cert, no invoice
54	CME/3911/18	renovation of lab block chude gifts model	25,642,027.92	No Audit cert
55	PSE/134/18	payment of electric bill for oct 2016 to may 2017	6,335,734.15	No Audit cert, no invoice
56	MOF/2500/18	purchase of turbocharger and air cleaners for gen set	15,055,239.68	No Audit cert
57	GOV/CA/42/18	stationery	612,523.88	No Audit cert
58	MOF/2460/18	inv to sensitisation workshop	82,000.00	No Audit cert
59	DVO/62/18	christmas gift and financial assistance to association of comm youths	80,255,000.00	No Audit cert
60	GOV/2610/18	hosting of 2016 city changer campaign exercise	120,000.00	No Audit cert
61	PSE/168/18	payment of electricity bill for april and may 2018	9,465,262.00	Bills were not attached
62	PSE/169/18	electricity bill for may 2018	3,417,163.64	Bills were not attached
63	PSE/493	electricity bill for asaba international airport	1,541,156.17	Bills were not attached
64	CME/4359/18	payment for acquisition of DSC model pry sch steel township 1	120,000,000.00	No certificate attached
65	MPH/351/18	purchase of schiller cardiovit machines to government hospitals across 3 senatorial district	21,996,186.00	No certificate attached
66	PSMW/2182/18	construction of vanguard road in oshimili north LGA	119,581,917.90	No certificate attached
67	GOV/43/18	construction of access roads to akurnazi palace	26,584,325.42	No certificate attached
68	PSE/424/18	2nd payment for installation of powered street light at old lagos agbor rd	54,285,720.00	Discrepancies
			<b>1,275,317,858.37</b>	