

DELTA STATE GOVERNMENT
AUDITED ACCOUNTS
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FOR THE YEAR ENDED 31ST DECEMBER, 2021

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REPORT OF THE ACCOUNTANT-GENERAL

I have the honour to submit the Audited Accounts and Report of the Government of Delta State of Nigeria for the year ended 31st December, 2021 in

compliance with Public Finance (Control and Management) Act, Cap 144 LFN 1990 and Financial Regulations of Delta State.

1. Purpose and Compliance With Accounting Standards

The Financial Statements have been prepared to give an overview of the financial position and cash resources of the Government of Delta State for the year ended 31st December, 2021. The Financial Statements comply with generally accepted accounting practice and Statements of Accounting Standards in force in this case International Public Sector Accounting Standards (IPSAS).

2. Accounting Policies

The following are extracts from the significant accounting policies adopted in the preparation of the financial statements: (details after Audit certification paragraph)

(a) Basis of Accounting:

The Accounts have been prepared under the Accrual Basis of accounting to accommodate the disclosure of outstanding long term obligations, Investments, Receivables and Payables. This means that transactions are recorded when commitments are incurred or payments made or Income realised/identified within the given period, whether or not the receipts and payments are in respect of goods supplied or services rendered during that period.

(b) Investments: Investments held under Ministry of Finance Incorporated (MOFI) are stated at the lower of cost or Market value.

(c) Long Term Loans:

Long term Internal and External loans that were written off under the cash basis of accounting are restated in the Statement of Financial Position in line with the standardised reporting requirements of Federal, States and Local Governments.

(d) Loans & Advances:

Loans & Advances represent Revolving Funds, Unretired Imprests and soft loans released to Deltans for special Government programmes that are stated in the Statement of Financial Position for disclosure in line with the Accrual basis of accounting.

3. RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements comply with generally accepted accounting practice. Responsibility for the integrity and objectivity of the Financial Statements rests entirely with the Government. To fulfill accounting and reporting responsibilities the Accountant-General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government. In my opinion, these Financial Statements fairly reflect the financial position of Delta State Government as at 31st December, 2021 and its operation for the year ended on that date.



A handwritten signature in black ink, appearing to be 'Enwa J.E'.

Enwa J.E (Mrs); *HND,MBF,FCA*
PS/Accountant-General
Asaba, Delta State
23rd March,2022

AUDIT CERTIFICATION

The Accounts of the Government of Delta State of Nigeria for the year ended 31st December, 2021 have been examined in accordance with

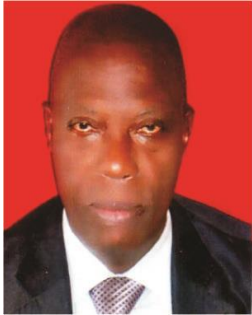
Section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) Delta State Audit Law of 2021 (as amended),

International Standards on Auditing, INTOSAI Auditing Standards and International Public Sector Accounting Standards (IPSAS).

I have obtained the information and explanations I required, and certify as a result of my audit, that in my opinion, the Statement of Financial

Position and the supporting accounts and statements show a true and fair view of the state of affairs at 31st December, 2021, subject to the

observations contained in my report.



A handwritten signature in green ink, appearing to read 'P. Aghanenu', written over a horizontal line.

P. Aghanenu; FCA,FCTI,MBA,BSC.

Auditor-General (State)

Asaba, Delta State

23rd June, 2022

Delta State Accounting Policies

For the Year ended 31st December 2021

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, the standardised National Chart of Account (NCOA) alongside the set of General-Purpose Financial Statements (GPFS) has been adopted by the Delta State Government of Nigeria. The objective is to migrate towards full adoption of IPSAS.

This Accounting Policy is a set of guidelines to direct the Processes and Procedures relating to financial reporting in Delta State.

The Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Accounting Treatment of Items

The Accounting Policy shall be subject to periodic review and update as shall be deemed necessary by the Accountant-General of Delta State.

S/N	Accounting Policy
1	Basis of Preparation <ul style="list-style-type: none">• The GPFS shall be prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as may be defined by the Fiscal Responsibility Law (FRL) and Financial Reporting Council of Nigeria (FRCN).
2	Fundamental Accounting Concepts <ul style="list-style-type: none">• The following fundamental accounting concepts shall be taken as the basis of preparation of all accounts and should be followed by all MDAs:<ul style="list-style-type: none">• Accrual Basis Concept;• Going Concern Concept;• Consistency Concept• Understability;• Materiality,• Relevance;• Prudence• Completeness, etc..
3	Accounting Period <ul style="list-style-type: none">• The accounting year (fiscal year) shall be from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
4	Reporting Currency

S/N	Accounting Policy
	<ul style="list-style-type: none"> The General Purpose Financial Statements shall be prepared in the Nigerian Naira.
5	Consolidation Policy <ul style="list-style-type: none"> The Consolidation of the General Purpose Financial Statements will be on Accrual Basis of Accounting All Ministries, Department and Agencies (MDAs) of the Delta State Government shall be consolidated except Government Business Enterprises (GBEs). Consolidation of the General Purpose Financial Statements shall be in agreement with the provisions of all the relevant legal requirements.
6	Notes to the General Purpose Financial Statements <ul style="list-style-type: none"> Notes to the GPFS shall be presented in a systematic manner. The items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardised General Purpose Financial Statement issued by FAAC(Subcommittee on IPSAS Implementation for the Federation).
7	Comparative Information <ul style="list-style-type: none"> The General Purpose Financial Statements shall disclose all numerical information relating to previous period.
8	Budget Figures <ul style="list-style-type: none"> These are figures from the approved budget in accordance with the Appropriation Law of Delta State.
9	Revenue <ul style="list-style-type: none"> All revenue accruing to Delta State Government shall be recognised when it is due and not when money is received. This shall be classified as Tax and Non-Tax Revenue.
10	Government Aid and Grants: Aid and Grants to Delta State Government are recognised as Income on Entitlement, while Aid and Grants given to MDAs are recognised as Expenditure on Commitment.
11	Subsidies, Donations and Endowments <ul style="list-style-type: none"> Subsidies, Donations and Endowments to Delta State Government are recognised as Income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies are not probable.
12	Expenses <ul style="list-style-type: none"> All expenses shall be reported on accrual basis, i.e. all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
13	Employee Entitlements:

S/N	Accounting Policy
	<ul style="list-style-type: none"> Pension & Gratuity: Provision has been made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows. To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities. However, under the contributory pension scheme, the counter-part contribution of the government is accrued and paid to the Pension Fund Administrators as stipulated in the Pensions Fund Reform Act of 2004.
14	Interest on Loans: <ul style="list-style-type: none"> Interest on Loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
15	Foreign Currency Transactions: <ul style="list-style-type: none"> Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange on the dates of the transactions. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date. Foreign Exchange Gains/Losses are recognised in the Statement of Financial Performance.
16	Minority Interest <ul style="list-style-type: none"> This represents share of surplus/ deficit due to outsiders or third parties holding less than fifty per cent shares in the entity being reported during the year under review.
17	Statement of Cash flow <ul style="list-style-type: none"> This statement shall be prepared using the direct method in accordance with the format provided in the GPFS. The Cash Flow Statement shall consist of three (3) Sections: <ol style="list-style-type: none"> Operating Activities - include cash received from all income sources of the Government and the cash payments made for the supply of goods and services. Investing Activities - are those activities relating to the acquisition and disposal of Non-Current Assets. Financing Activities - comprises of the change in equity and debt capital structure of the Government.
18	Cash & Cash Equivalent

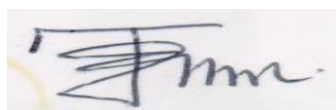
S/N	Accounting Policy
	<ul style="list-style-type: none"> Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Government invests as part of its day-to-day Cash Management Strategy.
19	Inventories: <ul style="list-style-type: none"> Inventories are valued at the lower of cost and the net realisable value and they are reported under Current Assets in the Statement of Financial Position.
20	Accounts Receivable: <ul style="list-style-type: none"> Accounts Receivables are shown at estimated realisable value after providing for bad and doubtful debts.
21	Prepayments <ul style="list-style-type: none"> Prepaid expenses are amounts paid in advance before receipt of goods or services. Prepaid expenses can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognised as an expense in such periods. Prepayments not exceeding e.g. ₦10,000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, review of threshold shall be determined by the Accountant-General of Delta State).
22	Loans Granted: <ul style="list-style-type: none"> Loans Granted to other Government Agencies are shown at estimated realisable value after providing for Bad and Doubtful Debts.
23	Investments: <ul style="list-style-type: none"> These are valued at cost except for Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost. Revenue and Expenses in relation to all investments are recognised in the Statement of Financial Performance.
24	Property, Plant & Equipment (PPE) <ul style="list-style-type: none"> These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year. The following shall constitute expenditure on PPE:

S/N	Accounting Policy
	<ul style="list-style-type: none"> – Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts. – Construction Cost- including Materials, Labour and Overheads. – Improvements to existing PPE, which significantly enhance their useful life. <p>i. Cost</p> <ul style="list-style-type: none"> • The Cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. • PPE shall be stated at cost or at their professional valuation less accumulated depreciation. • The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets. <p>ii. Capitalisation</p> <ul style="list-style-type: none"> • The capitalisation threshold shall be ₦50, 000 (Fifty thousand naira). • Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) ₦50, 000 shall be capitalised. • All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However, in certain cases, it may be appropriate to aggregate individually insignificant value items such as Chairs and Tables, Printers and UPS, etc. and apply the capitalisation threshold to the aggregate value. • Fixed Assets whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: Office Supplies – Furniture, Office Supplies – IT Equipment, Office Supplies – Household Equipment, etc. • Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the Fixed Assets Register under the appropriate category. <p>iii. Depreciation</p> <ul style="list-style-type: none"> • The cost of Properties, Plants and Equipment shall be written off, from the time they are brought into use, on a straightline basis over their expected useful lives as follows: <ul style="list-style-type: none"> ✓ Leasehold Land and Improvements Over the term of the lease ✓ Leasehold Buildings Over the term of the lease ✓ Buildings 2-3%

S/N	Accounting Policy
	<ul style="list-style-type: none"> ✓ Plant and Machinery 10-20% ✓ Motor Vehicles: 20-33.3% ✓ Office Equipment: 25-30% ✓ IT Equipment: 33.3-50% ✓ Furniture and Fittings: 20-25% <ul style="list-style-type: none"> • The full depreciation charge shall be applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out. • Fully depreciated assets that are still in use are carried in the books at a net book value of ₦10.00 <p>iv. Revaluation</p> <p>PPE shall be re-valued periodically in accordance with International Best Practices.</p> <p>Surplus arising from the revaluation shall be transferred to the Revaluation Reserve in the Financial Position under Reserves and to the Statement of Changes in Net Assets/Equity. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the Revaluation Reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an Expense.</p> <p>v. Disposal</p> <p>Gains or Losses on the disposal of fixed assets are to be included in the Income Statement as either an Income or Expense respectively.</p> <p>vi. Impairment</p> <p>Government shall take an impairment review of its PPE where it suspects that impairment has occurred.</p>
25	<p>Investment PPE</p> <ul style="list-style-type: none"> • These are cash-generating PPE owned by the Government or its Agencies. The cost, capitalisation, depreciation and impairment of Investment PPE are same with PPE, but shall be reported separately in the GPFS.
26	<p>Intangible Assets</p> <ul style="list-style-type: none"> • These shall consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year. • The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price. • Classes of Intangible Assets include the following: <ul style="list-style-type: none"> ➤ Goodwill ➤ Copyrights

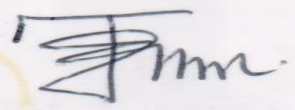
S/N	Accounting Policy
	<ul style="list-style-type: none"> ➤ Trademarks ➤ Heritage, etc. • Intangible assets are tested for impairment and amortised on an annual basis.
27	<p>Deposits</p> <ul style="list-style-type: none"> • Deposits are amounts received in advance in respect of goods or services provided. • Deposits can represent payments received early in the year for goods/services to be offered over the latter part of the year, or payments received in one year for services to be offered in subsequent years. Deposits for which the services are to be offered in the following 12 months shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.
28	<p>Loans& Debts</p> <ul style="list-style-type: none"> • Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorised as either Short or Long Term. • Short-Term Loans and Debts are those repayable within one calendar year, while Long-Terms Loans and Debts shall fall due beyond one calendar year.
29	<p>Unremitted Deductions</p> <ul style="list-style-type: none"> • Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source. • These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.
30	<p>Accrued Expenses</p> <ul style="list-style-type: none"> • These are monies payable to third parties in respect of goods and services received. • Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.
31	<p>Current Portion of Borrowings</p> <ul style="list-style-type: none"> • This is the portion of the long-term loan/ borrow that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.
32	<p>Public Funds</p> <ul style="list-style-type: none"> • These are balances of Government funds at the end of the financial year. • They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.

S/N	Accounting Policy
33	Reserves <ul style="list-style-type: none"> Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve.
34	Contingent Liability <ul style="list-style-type: none"> A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured. Contingent liabilities shall only be disclosed in the Notes to the GPFS.
35	Leases <ul style="list-style-type: none"> Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the present value of the minimum lease payment. The leased assets and corresponding liabilities are disclosed while the leased assets are depreciated over the period the Government is expected to benefit from their use. Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the determination of the operating profit in equal instalmentsover the lease term.
36	Financial Instruments <ul style="list-style-type: none"> These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognised in the Statement of Financial Position. Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.

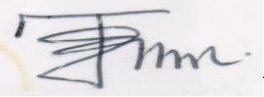


Enwa J.E; FCA
Asaba, Delta State
23rd March,2022

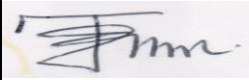
			DELTA STATE GOVERNMENT				
	Statement Number 1: Consolidated Financial Performance (income and Expenditure)						
			FOR THE YEAR ENDED 31ST DECEMBER, 2021				
			Audited Accounts				
Previous Year Actual 2020		Notes	Actual 2021	Final Budget 2021	Supplementary Budget 2021	Initial/ Original Budget 2021	VARIANCE
₦			₦	₦	₦	₦	₦
				B(C+D)	C	D	
	REVENUE						
187,459,276,699.67	Government Share of FAAC (Statutory Revenue)	1	229,281,174,988.36	224,930,393,658.00		224,930,393,658.00	(4,350,781,330.36)
17,071,036,206.18	Government Share of VAT	2	24,447,074,360.92	24,447,458,070.00		24,447,458,070.00	383,709.08
53,110,660,729.35	Tax Revenue	3	72,263,661,184.97	66,397,256,171.05		66,397,256,171.05	(5,866,405,013.92)
2,745,702,346.69	Non-Tax Revenue	4	5,181,223,317.06	5,181,223,500.00		5,181,223,500.00	182.94
85,538,687.05	Investment Income	5	169,267,057.35	169,267,500.00		169,267,500.00	442.65
14,598,887.98	Interest Earned	6	8,585,000.00	8,585,000.00		8,585,000.00	-
9,460,276,764.00	Aid & Grants	7	3,441,320,000.00	3,441,320,000.00		3,441,320,000.00	-
	Debt Forgiveness	8		-		-	-
1,000,970,391.75	Other Revenues	9	8,920,335,821.58	9,065,893,425.95		9,065,893,425.95	145,557,604.37
	Transfer from other Government Entities	10	-	-		-	-
270,948,060,712.67	Total Revenue (a)		343,712,641,730.24	333,641,397,325.00		333,641,397,325.00	
	EXPENDITURE						
87,339,998,905.79	Salaries & Wages	11	88,744,300,491.53	89,978,559,262.63	4,207,566,900.00	85,770,992,362.63	1,234,258,771.10
10,053,937,659.72	Social Benefits	12.a	11,833,643,174.30	11,833,644,000.00	6,825,644,000.00	5,008,000,000.00	825.70
9,118,270,118.85	Social Contributions	12.b	8,828,464,461.99	8,828,476,054.00	- 3,826,283,000.00	12,654,759,054.00	11,592.01
54,445,493,291.45	Overhead Cost	13	77,547,451,188.88	77,547,457,946.17	15,491,320,000.00	62,056,137,946.17	6,757.29
8,074,115,996.53	Grants & Contributions	14	16,177,481,294.95	16,177,481,500.00	10,451,481,500.00	5,726,000,000.00	205.05
	Subsidies	15		-			-
72,367,705,872.30	Depreciation Charges/Provisions	16	94,467,795,342.59	-			-
-	Impairment Charges/(Provisions)	17		-			-
13,348,750,055.75	Amortization Charges/(Provisions)	18	13,473,727,951.94	-			-
11,404,201,190.33	Public Debt Charges	20	12,566,843,753.91	12,566,843,900.00	6,566,843,900.00	6,000,000,000.00	146.09
24,300,060,007.03	Transfer to other Government Entities	21	25,800,000,000.00	25,801,000,000.00	- 4,199,000,000.00	30,000,000,000.00	1,000,000.00
290,452,533,097.75	Total Expenditure (b)		349,439,707,660.09	242,733,462,662.81	35,517,573,300.00	207,215,889,362.81	69.46
- 19,504,472,385.08	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)	-	5,727,065,929.85	-	-	-	
-	Gain/ Loss on Disposal of Asset	22	-	-	-	-	
- 5,307,558,370.82	Gain/(Loss) on Foreign Exchange Transactions	43	- 1,952,586,174.32	-	-	-	
	Share of Surplus/(Deficit) in Associates & Joint Ventures	24		-	-	-	

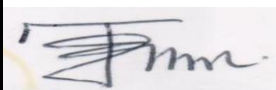
-	5,307,558,370.82	Total Non-Operating Revenue/(Expenses) (d)	-	1,952,586,174.32	-	-	-	
-	24,812,030,755.90	Surplus/(Deficit) from Ordinary Activities e=(c+d)	-	7,679,652,104.17	-	-	-	
		Minority Interest Share of Surplus/ (Deficit) (f)	25		-	-	-	
-	24,812,030,755.90	Net Surplus/ (Deficit) for the Period g=(e-f)	-	7,679,652,104.17	-	-	-	
The accompanying notes forms an integral part of the General Purpose Financial Statement (GPFS)								
								
PS/Accountant-General								
Asaba, Delta State								
23rd March,2022								

		DELTA STATE GOVERNMENT	
	Statement Number 2: Consolidated Financial Position (Balance Sheet)		
		Audited Account	Audited Account
	Notes	2021	2020
ASSETS			
Current Assets:			
Cash and Cash Equivalents	26	16,608,544,597.91	23,138,576,287.41
Receivables	27	1,522,024,106.03	814,662,297.52
Prepayments	28	15,344,100,409.82	10,327,771,108.09
Inventories	29	57,545,334.53	9,993,525.00
Total Current Assets	A	33,532,214,448.29	34,291,003,218.02
Non-Current Assets:			
Loans and Advances	30	18,157,704,672.44	16,616,371,807.89
Investments	31	16,835,343,574.34	16,835,343,574.34
Property, Plant & Equipment	32	1,194,800,598,595.29	296,119,053,358.10
Investment Property	33	-	-
Intangible Assets	34	67,145,084,227.14	79,369,033,217.16
Total Non-Current Assets	B	1,296,938,731,069.22	408,939,801,957.50
Total Assets	C = A + B	1,330,470,945,517.50	443,230,805,175.52
LIABILITIES			
Current Liabilities			
Deposits	35	-	-
Short Term Loans & Debts	36	-	-
Unremitted Deductions	37	5,619,466,930.97	5,952,460,777.88
Payables	38	46,375,302,600.12	117,610,712,605.14
Short Term Provisions	39		

	Notes	2021	2020
Current Portion of Borrowings	40		
Total Current Liabilities D		51,994,769,531.09	123,563,173,383.02
Non-Current Liabilities:			
Public Funds	41	69,694,528.33	326,774,727.91
Long Term Provisions	42		
Long Term Borrowings	43A & 43B	164,445,804,540.07	145,283,792,507.07
Total Non-Current Liabilities E		164,515,499,068.40	145,610,567,234.98
Total Liabilities: F = D + E		216,510,268,599.49	269,173,740,618.00
Net Assets: G = C - F		1,113,960,676,918.01	174,057,064,557.52
NET ASSETS/EQUITY:			
Capital Grant	44	-	-
Reserves	45	1,069,431,815,854.94	123,801,137,564.59
Accumulated Surpluses/(Deficits)	46	44,528,861,063.07	50,255,926,992.93
Minority Interest	47		
Total Net Assets/Equity: H=G		1,113,960,676,918.01	174,057,064,557.52
			
PS/ACCOUNTANT GENERAL			
The accompanying notes forms an integral part of the General Purpose Financial Statement (GPFS)			

		DELTA STATE GOVERNEMENT		
Statement number 3: Consolidated Cash flow statements				
		AUDITED		AUDITED
Description	NOTES	2021		2020
	₦	₦	₦	
CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS				
STATUTORY ALLOCATION	52	221,789,004,575.48		175,360,185,635.93
VALUE ADDED TAX ALLOCATION	53	24,447,074,360.92		17,071,036,206.18
TAX REVENUE	54	66,397,255,271.35		54,592,689,730.50
NON TAX REVENUE	55	5,181,223,317.06		1,945,656,727.21
INTEREST EARNED	56	-		14,598,887.98
AIDS AND GRANTS	57	3,441,320,000.00		9,460,276,764.00
OTHER REVENUES	58	8,920,335,821.58		1,000,970,391.75
TOTAL RECEIPTS (A)			330,176,213,346.39	259,445,414,343.55
PAYMENTS				
SALARIES AND WAGES	59	(89,978,558,862.42)		(85,112,943,659.21)
SOCIAL BENEFITS	60	(9,339,713,982.00)		(9,804,057,413.94)
SOCIAL CONTRIBUTIONS	61	(8,593,348,735.91)		(6,755,058,431.72)
OVERHEAD COSTS	62	(75,897,642,159.08)		(55,598,757,292.57)
GRANTS AND CONTRIBUTIONS	63	(13,714,658,462.68)		(8,074,115,996.53)
PUBLIC DEBT CHARGES	64	(2,283,661,824.78)		(2,919,530,013.86)
TRANSFER TO OTHER GOVERNMENT ENTITIES	65	(25,800,000,000.00)		(24,300,060,007.03)
TOTAL EXPENDITURE (B)			(225,607,584,026.87)	(192,564,522,814.86)
NET CASHFLOW FROM OPERATING ACTIVITIES			104,568,629,319.51	66,880,891,528.69
CASH FLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of PPE				
Proceeds from Sales of Investment Property				
Proceeds from Sale of Intangible Assets				
Purchase of Stock items	66	(47,551,809.53)		-
Dividends Received	67	169,267,057.35		85,538,687.05
Prepayment (PPEs)	68	(15,344,100,409.82)		- 10,327,771,108.09
Purchase/ Construction of PPE	69	(107,299,029,068.33)		(47,735,872,188.18)

Purchase of Intangible Assets	70	(5,263,508,454.91)		- 2,615,054,015.07
Acquisition of Investments	71	-		- 794,375,790.00
			- 127,784,922,685.24	- 61,387,534,414.29
Net Cash Flow from Investing Activites (C)			(23,216,293,365.73)	5,493,357,114.40
CASH FLOW FROM FINANCING ACTIVITIES				
PROCEEDS FROM EXTERNAL LOANS	72	714,400,000.00		1,977,271,558.25
PROCEEDS FROM INTERNAL LOANS	73	44,607,180,457.14		11,500,000,000.00
PROCEEDS FROM LOANS FROM OTHER FUNDS				
REPAYMENTS OF EXTERNAL LOANS	74	(3,807,406,401.04)		
REPAYMENTS OF INTERNAL LOANS	75	(24,827,912,379.88)		(1,711,387,500.16)
LOAN TO GOVERNMENT AGENCY-DDPA				
NET CASHFLOW FROM FINANCING ACTIVITIES (D)			16,686,261,676.22	11,765,884,058.09
NET CASHFLOW FROM ALL ACTIVITIES			(6,530,031,689.50)	17,259,241,172.49
CASH AND ITS EQUIVALENT AS AT 1/1/2021			23,138,576,287.41	5,879,335,114.92
CASH AND ITS EQUIVALENT AS AT 31/12/2021			16,608,544,597.91	23,138,576,287.41
				
PS/Accountant-General				
Asaba, Delta State				
23rd March,2022				

			GOVERNMENT OF DELTA STATE,					
	Statements Number 4: Consolidated Statements of changes in Net Asset/Equity							AUDITED
	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total	Minority Interest (0%)	Attributable to Owners (100%)
		₦	₦	₦	₦	₦	₦	₦
Balance as at 1st January 2021		-	123,801,137,564.59	-	50,255,926,992.92	174,057,064,557.51	-	174,057,064,557.51
Changes in Accounting Policy	48				-	-	-	-
Restated Balance		-	123,801,137,564.59	-	50,255,926,992.92	174,057,064,557.51	-	174,057,064,557.51
						-		-
Assets B/F	32					-	-	-
Prior Year adjustment on Bank Overdraft(Unity Bank)			- 1,073,065,565.80			- 1,073,065,565.80	-	- 1,073,065,565.80
Net Gains and Losses not Recognised in the Statement of Financial Performance	43	-	- 1,952,586,174.32			- 1,952,586,174.32	-	- 1,952,586,174.32
Reserves on Non-Current Assets	45		- 3,110,866,513.29			- 3,110,866,513.29		- 3,110,866,513.29
Net surplus/(Deficit) for the period	46	-		-	- 5,727,065,929.85	- 5,727,065,929.85	-	- 5,727,065,929.85
Balance at 31 December 2021		-	-	-	-	-	-	-
Deficit on Revaluation of Property		-	951,767,196,543.77	-	-	951,767,196,543.77	-	951,767,196,543.77
Surplus on Revaluation of Investments	45	-		-	-	-	-	-
Net gains and Losses not Recognised in the Statement of Financial Performance		-		-		-	-	-
Net deficit for the Period		-	-	-	-	-	-	-
Balance at 31st December 2021		-	1,069,431,815,854.94	0.00	44,528,861,063.07	1,113,960,676,918.01	-	1,113,960,676,918.01
								
PS/Accountant-General								
Asaba, Delta State								
23rd March,2022								

DELTA STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	Details	Ref. Note	Actual 2021		final Budget 2021	VARIANCE
			₦	₦		
1	Government Share of FAAC (Statutory Revenue)					
	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	18,849,962,789.96			
	Add :Deduction at source for Loan Service	1b	16,279,381,138.63			
	Add:Share of Allocation from Mineral Revenue	1c	194,151,831,059.77			
	Total(GROSS) FAAC Allocation to State Government			229,281,174,988.36	224,930,393,658.00	4,350,781,330.36

BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
		2021				
		1a	1b	1c	1d	
	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF MINERAL REVENUE	TOTAL
		₦	₦	₦	₦	₦
	JANUARY	1,506,938,434.53	1,066,018,257.43		10,116,542,265.94	12,689,498,957.90
	FEBRUARY	1,363,852,757.70	1,420,910,692.20		20,698,443,162.99	23,483,206,612.89
	MARCH	1,346,729,089.17	1,018,480,839.66		13,832,262,670.71	16,197,472,599.54
	APRIL	1,431,142,878.70	1,018,480,839.66		13,164,576,198.67	15,614,199,917.03
	MAY	1,723,344,918.23	1,018,480,839.66		22,337,134,357.02	25,078,960,114.91
	JUNE	1,301,317,535.38	1,018,480,839.66		9,356,315,823.61	11,676,114,198.65
	JULY	2,128,818,247.00	1,592,863,814.46		26,220,693,586.86	29,942,375,648.32
	AUGUST	2,358,505,516.66	1,592,863,814.44		16,036,804,375.93	19,988,173,707.03
	SEPTEMBER	1,500,458,271.73	1,624,071,956.79		10,298,593,218.75	13,423,123,447.27
	OCTOBER	2,012,974,235.40	1,634,507,787.54		17,619,086,117.14	21,266,568,140.08
	NOVEMBER	761,928,961.89	1,624,071,946.78		19,350,005,316.12	21,736,006,224.79
	DECEMBER	1,413,951,943.57	1,650,149,510.35		15,121,373,966.03	18,185,475,419.95
	ADJUSTMENT					
	TOTAL	18,849,962,789.96	16,279,381,138.63	-	194,151,831,059.77	229,281,174,988.36

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

		2020				
		LOAN REPAYMENT		NDDC FUNDING	OTHERS	TOTAL
	MONTH	PRINCIPAL	INTEREST	NDDC FUNDING	OTHERS	TOTAL
		₦	₦	₦	₦	₦
	JANUARY	224,966,974.67	840,274,483.17	-	776,799.59	1,066,018,257.43
	FEBRUARY	185,631,660.30	838,739,046.43	-	396,539,985.47	1,420,910,692.20
	MARCH	180,519,405.82	837,184,634.25	-	776,799.59	1,018,480,839.66
	APRIL	182,093,027.94	835,611,012.13	-	776,799.59	1,018,480,839.66
	MAY	183,686,097.41	834,017,942.66	-	776,799.59	1,018,480,839.66
	JUNE	185,298,854.56	832,405,185.51	-	776,799.59	1,018,480,839.66
	JULY	505,352,565.79	1,086,734,449.08	-	776,799.59	1,592,863,814.46
	AUGUST	508,019,807.82	1,084,067,207.03	-	776,799.59	1,592,863,814.44
	SEPTEMBER	539,046,560.25	1,035,883,268.25	48,365,328.70	776,799.59	1,624,071,956.79
	OCTOBER	544,223,291.97	1,028,305,137.57	50,766,717.66	11,212,640.34	1,634,507,787.54
	NOVEMBER	546,637,457.18	1,028,888,247.51	47,769,442.50	776,799.59	1,624,071,946.78
	DECEMBER	549,581,406.43	1,056,967,072.31	42,824,232.02	776,799.59	1,650,149,510.35
	ADJUSTMENT					-
	TOTAL	4,335,057,110.14	11,339,077,685.90	189,725,720.88	415,520,621.71	16,279,381,138.63

NOTE: *The Differences between the Faac Revenue Figures in CashFlow and Financial Performance is as a result of irrevocable standing payment order deducted at source from the faac revenue accruing to the State which was not credited to the State bank Accounts, but brought into the Accounts through Journal Adjustments*

2	Value Added Tax			
			₦	₦
	This represents share of VAT to Delta State Government in line with the provisions of the VAT Act		Actual	FINAL BUDGET 2021
	Share of Value Added Tax (VAT)	2a	24,447,074,360.92	24,447,458,070.00

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2a	MONTHLY DETAILS OF DELTA STATE GOVERNMENT SHARE OF VAT			
		2021		
	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL
		₦	₦	₦
	JANUARY	2,075,637,346.62	-	2,075,637,346.62
	FEBRUARY	1,762,635,769.93		1,762,635,769.93
	MARCH	1,957,597,643.70	-	1,957,597,643.70
	APRIL	2,035,522,377.64	-	2,035,522,377.64
	MAY	2,360,775,711.50	-	2,360,775,711.50
	JUNE	2,283,599,611.77	-	2,283,599,611.77
	JULY	1,940,757,539.78	-	1,940,757,539.78
	AUGUST	1,834,153,588.02	-	1,834,153,588.02
	SEPTEMBER	2,105,037,668.47	-	2,105,037,668.47
	OCTOBER	1,979,344,482.27	-	1,979,344,482.27
	NOVEMBER	1,873,773,738.06	-	1,873,773,738.06
	DECEMBER	2,238,238,883.16	-	2,238,238,883.16
	TOTAL	24,447,074,360.92	-	24,447,074,360.92

DELTA STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

3	Tax Revenue		2021			2020
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	Personal Income Taxes		₦	₦	₦	₦
	BOARD OF INTERNAL REVENUE (BIR)		72,263,661,184.92	66,397,256,171.05	5,866,405,013.87	53,110,109,678.22
	OFFICE OF ACCOUNTANT-GENERAL				-	551,051.13
	MIN. OF AGRICULTURE.				-	
	e.t.c				-	-
	Sub-Total Personal Income Taxes		72,263,661,184.92	66,397,256,171.05	5,866,405,013.87	53,110,660,729.35
	Corporate Taxes					
	MDA 1		-	-	-	-
	MDA 2		-	-	-	-
	MDA 3		-	-	-	-
	e.t.c		-	-	-	-
	Sub-Total Corporate Taxes		-	-	-	-
	Grand-Total Tax Revenue		72,263,661,184.92	66,397,256,171.05	5,866,405,013.87	53,110,660,729.35

DCOA	INTERNALLY GENERATED REVENUE	ACTUAL	ORIGINAL BUDGET 2021	VARIANCE
	SUMMARY OF NON TAX REVENUE:			
12020100	LICENCES (12020100)	1,419,488,121.92	1,419,572,600.00	- 84,478.08
12020400	FEES (12020400)	2,661,391,425.85	2,661,236,200.00	155,225.85
12020500	FINES- GENERAL (12020500)	40,557,791.38	40,568,500.00	- 10,708.62
12020600	SALES (12020600)	10,311,500.00	10,356,000.00	- 44,500.00
12020700	EARNINGS: 12020700	1,041,772,933.88	1,041,776,900.00	- 3,966.12
12020800	RENT ON GOVT BUILDINGS: 12020800	1,153,000.00	1,155,500.00	- 2,500.00
12020900	RENT ON LAND & OTHERS: 12020900	5,814,000.00	5,817,000.00	- 3,000.00
12021000	REPAYMENTS :12021000	356,300.00	358,000.00	- 1,700.00
12021300	REIMBURSEMENT:12021300	378,244.03	382,800.00	- 4,555.97
	TOTAL	5,181,223,317.06	5,181,223,500.00	- 182.94
ADMIN CODE	DETAILS OF NON TAX REVENUE BY MDAs:	ACTUAL	ORIGINAL BUDGET 2021	VARIANCE
	LICENCES (12020100)			
022000800100	BOARD OF INTERNAL REVENUE SERVICE	1,178,082,067.18	1,185,063,800.00	6,981,732.82
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)			-
011104400200	FIRE SERVICE DEPT.			-
11100700100	DELTA STATE SIGNAGE AND ADVERTISING AGENCY	3,580,000.00	3,581,000.00	1,000.00
021500100100	MINISTRY OF AGRICULTURE	2,565,000.00	2,565,500.00	500.00
025200100100	MINISTRY OF WATER RESOURCES			-
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION			-
051702100100	MINISTRY OF HIGHER EDUCATION			-
052100100100	MINISTRY OF HEALTH	16,987,025.00	16,987,500.00	475.00
022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY			-
022900100100	MINISTRY OF TRANSPORT	3,964,785.00	3,964,900.00	115.00
023600100100	DIRECTORATE OF CULTURE AND TOURISM	6,910,344.74	6,910,500.00	155.26
053500100100	MINISTRY OF ENVIRONMENT	5,656,000.00	5,656,500.00	500.00
053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY			-
053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	3,796,900.00	3,797,000.00	100.00
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509	191,045,500.00	191,045,900.00	400.00
012300100100	MINISTRY OF INFORMATION			-
053900100100	DELTA STATE SPORTS COMMISSION - 0505			-
011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS			-
23200100100	MIN OF OIL AND GAS	6,900,500.00	6,900,900.00	400.00
	TOTAL	1,419,488,121.92	1,419,572,600.00	84,478.08

	FEES (12020400)			
022000800100	BOARD OF INTERNAL REVENUE SERVICE	270,745,451.99	270,745,900.00	448.01
021500100100	MINISTRY OF AGRICULTURE	48,398,715.00	48,398,900.00	185.00
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	5,029,127.96	5,029,500.00	372.04
026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.	1,285,466,573.89	1,285,466,900.00	326.11
026005300100	DELTA STATE URBAN AND REGIONAL PLANN. BOARD			-
026005500100	OFFICE OF THE SURVEYOR GENERAL			-
011100100117	SUSTAINABLE DEV GOALS (SDG)			-
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	63,998,500.00	63,998,900.00	400.00
031800400100	HIGH COURT OF JUSTICE	416,158,452.12	416,998,760.00	840,307.88
052100100100	MINISTRY OF HEALTH	12,845,843.83	12,845,900.00	56.17
031800700100	CUSTOMARY COURT OF APPEAL			-
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	10,767,446.52	10,767,900.00	453.48
014100100100	OFFICE OF THE AUDITOR GENERAL (LG)			-
055100200100	MINISTRY OF CHIEFTANCY COMM.	294,854,500.00	294,854,600.00	100.00
053500100100	MINISTRY OF ENVIRONMENT	160,872,348.00	160,872,950.00	602.00
053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY	22,265,100.00	22,265,550.00	450.00
011100100200	STATE TENDER BOARD			-
023400100100	MINISTRY OF WORKS	46,927,901.54	45,927,990.00	- 999,911.54
023100100100	MINISTRY OF ENERGY.			-

011104400200	FIRE SERVICE DEPT.	13,415,215.00	13,415,550.00	335.00
011101300100	OFFICE OF THE SSG			-
011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS	515,250.00	515,350.00	100.00
022000700100	OFFICE OF ACCOUNTANT GENERAL			-
025200200100	DELTA STATE URBAN WATER BOARD - 0206			-
051702100100	MINISTRY OF HIGHER EDUCATION - 0507			-
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509			-
032600100100	MINISTRY OF JUSTICE - 0301			-
011101200100	ASABA INTERNATIONAL AIRPORT			-
022900100100	MINISTRY OF TRANSPORT			-
025300100100	MINISTRY OF HOUSING			-
011100100100	GOVERNMENT HOUSE & PROTOCOL	9,131,000.00	9,131,550.00	550.00
				-
	TOTAL	2,661,391,425.85	2,661,236,200.00	- 155,225.85
	FINES- GENERAL (12020500)			
022000800100	BOARD OF INTERNAL REVENUE SERVICE	122,961.12	123,000.00	38.88
031800700100	CUSTOMARY COURT OF APPEAL			-
022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY			-
023400100100	MINISTRY OF WORKS			-
031800400100	HIGH COURT OF JUSTICE	17,489,800.26	17,499,700.00	9,899.74
053500100100	MINISTRY OF ENVIRONMENT	4,577,330.00	4,577,900.00	570.00
022900100100	MINISTRY OF TRANSPORT	18,367,700.00	18,367,900.00	200.00
	TOTAL	40,557,791.38	40,568,500.00	10,708.62
	SALES (12020600)			-
022000100100	MINISTRY OF FINANCE			-
022000800100	BOARD OF INTERNAL REVENUE SERVICE	1,714,500.00	1,736,950.00	22,450.00
021500100100	MINISTRY OF AGRICULTURE	429,000.00	430,000.00	1,000.00
026005800100	DIRECTORATE OF OIL & GAS			-
022000700100	OFFICE OF ACCOUNTANT GENERAL	2,823,000.00	2,823,500.00	500.00
023100100100	MINISTRY OF ENERGY			-
022900100100	MINISTRY OF TRANSPORT	5,000,000.00	5,020,000.00	20,000.00
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)			-
011101200100	ASABA INTERNATIONAL AIRPORT			-
012300100100	MINISTRY OF INFORMATION - 0109	345,000.00	345,550.00	550.00
012305500100	DELTA PRINTING & PUBLISHING CO, LTD			-
023600100100	DIRECTORATE OF CULTURE AND TOURISM			-
011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS			-
031800400100	HIGH COURT OF JUSTICE			-
014800100100	STATE INDEPENDENT ELECTORAL COMM.			-

	TOTAL	10,311,500.00	10,356,000.00	44,500.00
	EARNINGS: 12020700			
011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS			-
022000800100	BOARD OF INTERNAL REVENUE SERVICE			-
021500100100	MINISTRY OF AGRICULTURE	3,309,000.00	3,310,000.00	1,000.00
011100100109	MICRO-SMALL & MEDIUM ENT. DEVMT. AGENCY (DMSM)			-
023600100100	DIRECTORATE OF CULTURE AND TOURISM			-
053900100100	DELTA STATE SPORTS COMMISSION - 0505	904,000.00	904,550.00	550.00
026005800100	DIRECTORATE OF OIL & GAS			-
051702100100	MINISTRY OF HIGHER EDUCATION			-

051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION			-
011101200100	ASABA INTERNATIONAL AIRPORT	1,000,800,177.13	1,000,800,900.00	722.87
022000100100	MINISTRY OF FINANCE	272,000.00	272,550.00	550.00
022900100100	MINISTRY OF TRANSPORT	36,348,256.75	36,348,900.00	643.25
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)			-
025200100100	MINISTRY OF WATER RESOURCES			-
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509			-
012300100100	MINISTRY OF INFORMATION	139,500.00	140,000.00	500.00
011105600100	FIRE SERVICE	60,000.00	60,000.00	-
	TOTAL	1,041,772,933.88	1,041,776,900.00	3,966.12
			-	-
	RENT ON GOVT BUILDINGS: 12020800			-
053900100100	DELTA STATE SPORTS COMMISSION - 0505			-
023600100100	DIRECTORATE OF CULTURE AND TOURISM	1,145,000.00	1,146,000.00	1,000.00
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)			-
025200100100	MINISTRY OF WATER RESOURCES			-
022000100100	MINISTRY OF FINANCE	8,000.00	8,550.00	550.00
011101200100	ASABA INTERNATIONAL AIRPORT		950.00	950.00
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509			-
	TOTAL	1,153,000.00	1,155,500.00	2,500.00
	RENT ON LAND & OTHERS: 12020900			
025300100100	MINISTRY OF HOUSING	5,309,000.00	5,309,500.00	500.00
021500100100	MINISTRY OF AGRICULTURE			-
02800100100	MIN OF SCIENCE AND TECH	450,000.00	452,300.00	2,300.00
026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.			-
023600100100	DIRECTORATE OF CULTURE AND TOURISM	55,000.00	55,200.00	200.00
	TOTAL	5,814,000.00	5,817,000.00	3,000.00
	REPAYMENTS :12021000			
022900100100	MINISTRY OF TRANSPORT(LOAN REPAYMENT)	300,000.00	301,000.00	1,000.00
021500100100	MINISTRY OF AGRICULTURE	50,000.00	50,500.00	500.00
022000700100	OFFICE OF ACCOUNTANT GENERAL	6,300.00	6,500.00	200.00
	TOTAL	356,300.00	358,000.00	1,700.00
				-
	REIMBURSEMENT:12021300			-
022000700100	OFFICE OF ACCOUNTANT GENERAL	378,244.03	382,800.00	4,555.97
	TOTAL	378,244.03	382,800.00	4,555.97
				-
	GRAND TOTAL FOR NON-TAX REVENUE	5,181,223,317.06	5,181,223,500.00	6,440.97

	MISCELLANEOUS:12021400			-
022000700100	OFFICE OF ACCOUNTANT GENERAL	1,230,776,311.58	1,359,833,915.95	129,057,604.37
022000100100	MINISTRY OF FINANCE		500,000.00	500,000.00
011101200100	ASABA INTERNATIONAL AIRPORT		10,000,000.00	10,000,000.00
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION		1,000,000.00	1,000,000.00
021500100100	MINISTRY OF AGRICULTURE		5,000,000.00	5,000,000.00
	HIGHER INSTITUTIONS :			-
056402100100	DELSU, ABRACA	3,918,840,019.00	3,918,840,019.00	-
056402100900	COLLEGE OF EDUCATION, MOSOGAR	184,880,950.00	184,880,950.00	-
056402100500	DTS POLY. OGWASHI-UKU	538,506,050.00	538,506,050.00	-
056402100600	DTS POLY. OGHARA	736,401,392.53	736,401,392.53	-
052100900100	DELSUTH, OGHAHA	12,101,024.31	12,101,024.31	-
056402100800	COLLEGE OF EDUCATION, AGBOR	92,927,730.00	92,927,730.00	-
056402100700	COLLEGE OF EDUCATION, WARRI	272,024,212.00	272,024,212.00	-
056400800200	DTS POLY. OZORO	948,622,588.00	948,622,588.00	-
022900200100	SCHOOL OF MARINE TECH. BURUTU	41,903,313.00	41,903,313.00	-
052101700100	SCHOOL OF HEALTH TECH, UFOMA	119,853,305.00	119,853,305.00	-
056402101000	INSTUTUTE OF CONTINOUS EDUCATION, ASABA	77,742,750.00	77,742,750.00	-
052100800100	Hospital Management Board (HMB)	745,756,176.16	745,756,176.16	-
	TOTAL	8,920,335,821.58	9,065,893,425.95	145,557,604.37
	INVESTMENT INCOME			
	INVESTMENT INCOME (DIVIDEND):12021100			
022000700100	OFFICE OF ACCOUNTANT GENERAL	57,740.99	60,000.00	2,259.01
022000100100	MINISTRY OF FINANCE	169,209,316.36	169,207,500.00	- 1,816.36
	GRAND TOTAL	169,267,057.35	169,267,500.00	442.65
	INTEREST INCOME			
	INTEREST EARNED: 12021200			-
011101200100	ASABA INTERNATIONAL AIRPORT			-
022000700100	OFFICE OF ACCOUNTANT GENERAL	8,585,000.00	8,585,000.00	-
	TOTAL	8,585,000.00	8,585,000.00	-

5	Investment Income	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
		₦	₦	₦	₦
	MIN OF FINANCE	169,209,316.36	169,207,500.00	1,816.36	85,538,687.05
	OFFICE OF ACCOUNTANT GENERAL	57,740.99	60,000.00	- 2,259.01	-
	MIN. OF WATER RESOURCES		-	-	-
	e.t.c	-	-	-	-
	Total Investment Income	169,267,057.35	169,267,500.00	- 442.65	
		2021			2020
5.1	BREAKDOWN OF INVESTMENT INCOME	ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
		₦	₦	₦	₦
	OPERATING SURPLUS			-	-
	DIVIDEND	169,267,057.35	169,267,500.00	- 442.65	775,619,694.91
	OTHER INVESTMENT INCOME (BOND)			-	
	TOTAL	169,267,057.35	169,267,500.00	- 442.65	
6	Interest Income	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
		₦	₦	₦	₦
	ASABA INTERNATIONAL AIRPORT	-	-	-	-
	OFFICE OF ACCOUNTANT GENERAL	8,585,000.00	8,585,000.00	-	14,598,887.98
	Min of water resources			-	
	MIN OF AGRICULTURE			-	
	JOB CREATION			-	
	MIN OF FINANCE			-	
	Total Interest Earned	8,585,000.00	8,585,000.00	-	688,141,204.00
		2021			2020
6.1	BREAKDOWN OF INTEREST EARNED	ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
		₦	₦	₦	₦
	MOTOR VEHICLE PUBLIC OFFICER LOANS			-	
	FISH FARM LOANS/ADVANCES			-	
	BICYCLE ADVANCES (INTEREST)			-	
	INTEREST ON PUBLIC OFFICER HOUSING LOAN			-	
	BANK INTEREST	8,585,000.00	8,585,000.00	-	14,598,887.98
	GAINS ON FOREIGN EXCHANGE			-	
	JOB CREATION				
	WATER RESOURCES			-	
	TOTAL	8,585,000.00	8,585,000.00	-	688,141,204.00

7					
	AID & GRANTS	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
		₦	₦	₦	₦
	EXTERNAL AID/ GRANTS				
	SEEFOR			-	
	UNICEF			-	
	UNDP			-	
	NEWMAP/COUNTERPART FUND	-		-	
	EU-NDSP			-	
	HEALTH-SAVE ONE MILLION LIFE			-	
	Sub-Total External Aids/Grants	-	-	-	-
		2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
	INTERNAL AID/ GRANTS				
	SFTAS GRANT	3,441,320,000.00	3,441,320,000.00	-	7,814,000,000.00
	COVID 19 FGN GRANT			-	1,000,000,000.00
	COVID 19 NCDC GRANT (MIN OF HEALTH)			-	100,000,000.00
	OTHER COVID 19 GRANTS/DONATION			-	546,276,764.00
	Sub-Total Internal Aids/Grants	3,441,320,000.00	3,441,320,000.00		-
Total Aid and Grants	3,441,320,000.00	3,441,320,000.00	-	-	

9	Other Revenue	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
		₱	₱	₱	₱
	ACCOUNTANT GENERAL; Unclaimed Salaries	751,471,397.60		- 751,471,397.60	94,910,974.21
	ACCOUNTANT GENERAL-PARIS REFUND	-	-	-	-
	ROAD REFUND FROM FEDERAL GOVT	-		-	50,603,009,164.25
	MISCELLENOUS	479,304,913.98		- 479,304,913.98	906,059,417.54
	HIGHER INSTITUTION	6,943,803,333.84	6,878,581,074.63	- 65,222,259.21	
	HOSPITAL MGT BOARD	745,756,176.16		- 745,756,176.16	
	Total Other Revenue	8,920,335,821.58	6,878,581,074.63	- 2,041,754,746.95	51,603,979,556.00

	DELTA STATE GOVERNMENT			
	NOTES TO THE FINANCIAL STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021			
11	SALARIES & WAGES			
11.1	PERSONNEL COST BY SECTOR:	2021		
		ACTUAL	FINAL BUDGET	VARIANCE
	SECTORS:	₦	₦	₦
01	ADMINISTRATIVE SECTOR (All MDAs)	14,207,213,940.07	14,720,631,782.00	513,417,841.93
02	ECONOMIC SECTOR (All MDAs)	8,515,589,395.16	8,715,589,900.00	200,000,504.84
03	SOCIAL SECTOR (All MDAs)	59,897,123,438.66	60,317,963,680.63	420,840,241.97
04	REGIONAL SECTOR (All MDAs)	-	-	-
05	LAW & JUSTICE (All MDAs)	6,124,373,717.64	6,224,373,900.00	100,000,182.36
	TOTAL	88,744,300,491.53	89,978,559,262.63	1,234,258,771.10
	PERSONNEL COST BY NATURE:	2021		
		ACTUAL	FINAL BUDGET	VARIANCE
		₦	₦	₦
	SALARIES AND WAGES	88,744,300,491.53	89,978,559,262.63	1,234,258,771.10

12A	SOCIAL BENEFITS		2021	
		ACTUAL	FINAL BUDGET	VARIANCE
		₦	₦	₦
	GRATUITY	609,514,781.82	609,514,900.00	118.18
	PENSION	5,353,476,531.16	5,353,476,900.00	368.84
	RETIREMENT BENEFIT REDEMPTION ACCT(PAST SERVICE)	5,870,651,861.32	5,870,651,900.00	38.68
	OTHERS			-
	TOTAL	11,833,643,174.30	11,833,643,700.00	525.70
			2021	
12B	SOCIAL CONTRIBUTION:	ACTUAL	FINAL BUDGET	VARIANCE
	Pension (10% Government Contribution)	4,450,203,339.22	4,656,758,254.00	206,554,914.78
	Contributory Health scheme(10% GOVT)	1,410,133,862.10	1,610,133,900.00	200,000,037.90
	State Strategic Health Development Plan	133,734,919.68	233,735,000.00	100,000,080.32
	Social Security Programme	1,260,696,350.43	1,360,696,500.00	100,000,149.57
	Entrepreneurship Development Programme	758,645,625.00	848,645,900.00	90,000,275.00
	Community Based Projects	118,506,095.40	118,506,500.00	404.60
	Welfare Packages	486,814,804.00	486,814,900.00	96.00
	Stipends to Health care workers	208,980,266.16	208,980,500.00	233.84
	Culture/Festival & Carnivals	749,200.00	749,300.00	100.00
	TOTAL	8,828,464,461.99	8,828,476,054.00	696,555,457.57
13	OVERHEAD COSTS		-	
13.2	OVERHEAD COSTS BY SECTOR		2021	
		ACTUAL	FINAL BUDGET	VARIANCE
		₦	₦	₦
	ADMINISTRATIVE SECTOR	33,116,055,463.07	33,616,055,900.00	500,000,436.93
	ECONOMIC SECTOR	29,648,440,603.85	30,649,086,788.88	1,000,646,185.03
	SOCIAL SECTOR	12,583,308,188.20	13,282,308,500.00	699,000,311.80
	REGIONAL SECTOR	203,194,000.15	203,194,100.00	99.85
	LAW & JUSTICE	1,996,452,933.61	1,996,453,000.00	66.39
	TOTAL	77,547,451,188.88	77,547,451,188.88	2,199,646,933.76
	OVERHEAD COSTS		0.00	
		-		
	OVERHEAD COSTS BY NATURE:		2021	
		ACTUAL	FINAL BUDGET	VARIANCE
	Transport and Travelling	3,723,039,193.36	3,723,039,393.36	200.00
	Utilities	569,611,127.71	569,611,227.71	100.00
	Material and Supplies	1,003,599,353.93	1,003,599,393.93	40.00
	Maintenance Services General	3,157,739,766.26	3,157,739,850.00	83.74
	Training	2,370,520,077.73	2,370,520,177.73	100.00
	Other Services General	19,051,051,419.67	19,051,051,919.67	500.00
	Consulting and Professional Services General	12,434,582,480.51	12,434,582,880.51	400.00
	Fuel and Lubricant General	2,029,188,532.54	2,029,188,632.54	100.00
	Financial General	2,153,328,449.31	2,153,328,949.31	500.00

	Miscellaneous General	31,054,790,787.86	31,054,795,521.41	4,733.55
	TOTAL	77,547,451,188.88	77,547,457,946.17	6,757.29
14	GRANTS & CONTRIBUTIONS	2021		
		ACTUAL	FINAL BUDGET	VARIANCE
		₦	₦	₦
	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT	-	-	-
	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	-	-	-
	GRANT TO LOCAL GOVERNMENTS -10% IGR TO LG	4,670,538,246.68	4,670,538,451.73	205.05
	GRANT TO LOCAL GOVERNMENTS - others			-
	GRANT TO LOCAL GOVERNMENTS - 2.5% PENSION CONTRIBUTION	127,635,416.64	127,635,416.64	-
	GRANT TO LOCAL GOVERNMENTS - FUNDING OF PRIMARY EDUCATION			-
	GRANT TO GOVERNMENT OWNED ENTITIES - RECURRENT			-
	GRANT TO NDDC	189,725,710.88	189,725,710.88	-
	GRANT TO PRIVATE ENTITIES - RECURRENT			-
	GRANT TO PRIVATE ENTITIES - CAPITAL			-
	GRANT TO OTHER AGENCY	1,204,092,428.40	1,204,092,428.40	-
	WORLD BANK/UNDP OTHERS EXPENDITURE	9,985,489,492.35	9,985,489,492.35	-
	TOTAL	16,177,481,294.95	16,177,481,500.00	205.05

16	DEPRECIATION CHARGES		
16.1	DEPRECIATION CHARGES - PPE		
		2021	2020
		₱	₱
	DEPRECIATION CHARGES - BUILDINGS	27,276,694,986.33	8,322,688,060.02
	DEPRECIATION CHARGES - INFRASTRUCTURE	54,563,009,177.68	52,131,920,644.78
	DEPRECIATION CHARGES - PLANT & MACHINERY	1,691,377,120.12	1,346,405,310.01
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	5,360,697,736.12	5,277,232,545.45
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	3,048,176,684.14	2,938,458,038.28
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	2,527,839,638.20	2,351,001,273.77
	TOTAL	94,467,795,342.59	72,367,705,872.30
16.2	DEPRECIATION CHARGES - INVESTMENT PROPERTY		
		2021	2020
		₱	₱
	DEPRECIATION CHARGES - LAND & BUILDINGS	-	-
	TOTAL	-	-
17	IMPAIRMENT CHARGES	-	-
17.1	IMPAIRMENT CHARGES - PPE		
	IMPAIRMENT CHARGES - BUILDINGS	-	-
	IMPAIRMENT CHARGES - INFRASTRUCTURE	-	-
	IMPAIRMENT CHARGES - PLANT & MACHINERY	-	-
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	-	-
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	-	-
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS	-	-
	TOTAL	-	-
18	AMMORTIZATION CHARGES		
		2021	2020
		₱	₱
	AMMORTIZATION CHARGES - GOODWILL	-	-
	AMMORTIZATION CHARGES - PATENT RIGHT	-	-
	AMMORTIZATION CHARGES - COPYRIGHT	-	-
	AMMORTIZATION CHARGES - TRADE MARK	-	-
	AMMORTIZATION CHARGES - FRANCHISE	-	-
	AMMORTIZATION CHARGES - OTHERS	13,473,727,951.94	13,348,750,055.75
	TOTAL	13,473,727,951.94	13,348,750,055.75

20	PUBLIC DEBT CHARGES		
20.1	FOREIGN INTEREST / DISCOUNT	2021	2020
		₦	₦
	Delta State-Oil PalmBeltRural Dev(29%)-EDF	123,326,445.49	12,229,555.90
	Delta State-Health Systems Development-IDA	15,776,738.54	3,706,381.64
	Delta State-HIV/AIDS Programme-IDA	37,424,903.21	4,303,429.31
	Delta State-Third National Fadama Dev Proj-IDA	49,324,995.66	16,612,709.23
	Delta State-2nd (Second)HIV/AIDS Programme	34,224,308.00	8,940,766.41
	Delta State-State Employment & Expenditure for Result Project	-	120,118,935.95
	IFAD	19,365,008.60	2,964,326.21
	SUB TOTAL	279,442,399.49	168,876,104.65

20.2			
	DOMESTIC INTEREST / DISCOUNT		
		2021	2020
		₦	₦
	CBN SALARY BAILOUT	422,124,772.88	369,427,540.94
	EXCESS CRUDE LOAN FACILITY (CAPEX)	240,772,252.08	255,128,783.36
	ZENITH AGRIC LOAN	758,597,957.64	33,435,618.18
	AADS	161,077,563.56	11,250,000.00
	ZENITH CAC (NEW)	399,999,997.98	99,999,999.99
	FIDELITY (SUBEB) LOAN		-
	SDG/FIDELITY BANK		-
	UBE LOAN/STERLING BANK		35,321,314.54
	FGN Restructured Loan Bond	9,442,661,968.10	9,661,458,673.67
	DTSG Infrastructure Dev. Bond		
	Federal Government Budget Support credit	862,166,842.18	713,023,313.04
	Delta State Micro, Small & Medium Ent CBN Credit		56,279,841.96
	SUB TOTAL	12,287,401,354.42	11,235,325,085.68
	CONTRACTORS CERTIFICATE DISCOUNT	-	-
	GRAND TOTAL	12,566,843,753.91	11,404,201,190.33
21	TRANSFER TO OTHER GOVERNMENT ENTITIES	2021	
	<i>THIS REPRESENTS TRANSACTION THAT IS EXPENDITURE TO THE REPORTING ENTITY AND REVENUE TO ANOTHER ENTITY.</i>	ACTUAL	FINAL BUDGET
	DELTA STATE OIL PRODUCING AREA DEV COMMISSION	25,800,000,000.00	25,801,000,000.00
	MDA 2	-	-
	MDA 3	-	-
	e.t.c	-	-
	TOTAL TRANSFER TO OTHER GOVERNMENT ENTITIES	25,800,000,000.00	25,801,000,000.00

23	GAIN/ LOSS ON EXCHANGE TRANSACTION	2021	2020
		₦	₦
	LOSS ON EXCHANGE TRANSACTION:		
	Delta State-Oil PalmBeltRural Dev(29%)-EDF	65,662,702.00	6,826,569.35
	Delta State-Health Systems Development-IDA	21,200,060.19	91,555,949.53
	Delta State-HIV/AIDS Programme-IDA	6,752,041.45	111,178,000.75
	Delta State-Third National Fadama Dev Proj-IDA	118,337,573.75	390,250,294.06
	Delta State-2nd (Second)HIV/AIDS Programme	94,140,834.65	244,495,621.47
	Delta State-State Employment & Expenditure for Result Project	1,631,988,502.10	4,401,692,774.08
	Delta State Community Based Natural Resource Mgt Prog. IFAD	14,504,460.17	61,559,161.58
	TOTAL	1,952,586,174.32	5,307,558,370.82
26			
26.1	CASH AND CASH EQUIVALENTS		
	HAND AND HELD IN BANKS		
		2021	2020
		₦	₦
	CASH AND CASH EQUIVALENTS-SEE SUMMARY	17,608,544,597.91	23,138,576,287.41
	TOTAL	17,608,544,597.91	23,138,576,287.41
27	RECEIVABLES		
27.1	ADVANCES	2021	2020

		₦	₦
	BALANCE B/D		
	HEAD OF SERVICE-POVLS AND POHLS	75,537,572.02	66,952,572.01
	OFFICE OF THE CHIEF JOB CREATION OFFICE	242,721,179.15	411,899,311.19
	FAAC REVENUE RECEIVABLE	420,863,167.29	-
	SUB TOTAL	<u>739,121,918.46</u>	<u>478,851,883.20</u>

27.2	ARREARS OF REVENUE	2021	2020
		₱	₱
	BOARD ON INTERNAL REVENUE	782,902,187.57	335,810,414.32
	SUB TOTAL	782,902,187.57	335,810,414.32
GRAND TOTAL		1,522,024,106.03	335,810,414.32

28	PREPAYMENTS	2021	2020
		₱	₱
	MIN OF LANDS AND SURVEY (RENT)	-	-
	OFFICE OF THE ACCOUNTANT GENERAL (APG)	15,344,100,409.82	10,327,771,108.09

	TOTAL	15,344,100,409.82	10,327,771,108.09
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29	INVENTORIES		
29.1	CLASSIFICATION BY FUNCTIONS	2021	2020
		₱	₱
	MEDICAL STORES	-	-
	INDUSTRIAL & CHEMICAL STORES	-	-
	AMMUNITIONS	-	-
	FUEL & LUBRICANTS	-	-
	AGRICULTURAL INPUTS	-	-
	FARM STOCK	-	-
	SCHOLASTIC MATERIALS	-	-
	STATIONERIES STORES	-	-
	PRINTED MATERIALS	57,545,334.53	9,993,525.00
	BUILDING MATERIALS	-	-
	STRATEGIC STOCK PILES	-	-
	UNISSUED CURRENCY	-	-
	STAMPS	-	-
	PROPERTY HELD FOR SALE	-	-
	OTHER STOCK	-	-
	WORK-IN-PROGRESS	-	-
	TOTAL	57,545,334.53	9,993,525.00

29.2	CLASSIFICATION BY SECTORS	2021	2020
	ADMINISTRATIVE SECTOR	27,102,900.01	9,993,525.00
	ECONOMIC SECTOR	28,942,434.52	
	SOCIAL SECTOR		
	REGIONAL SECTOR		
	LAW & JUSTICE	1,500,000.00	
	TOTAL	57,545,334.53	9,993,525.00
30	REVOLVING LOANS AND ADVANCES		
30.1		2021	2020
		₦	₦
	public officer Vehicle Loan scheme (povls)	2,134,924,500.00	2,134,924,500.00
	public officer Housing Loan scheme (povls)	3,178,400,620.05	3,178,400,620.05
	DELSU ACADEMIC Vehicle Loan Scheme	150,000,000.00	150,000,000.00
	Min of Agric-loans to farmers (OIL PALM)	157,664,068.00	157,664,068.00
	Min of Agric-loans to farmers (FISH)	414,258,880.00	414,258,880.00
	Min of Agric-loans to farmers (RICE)	835,208,500.00	835,208,500.00
	Min of Agric-loans to farmers (CASSAVA)	309,808,500.00	309,808,500.00
	Min of Agric-loans to farmers (PIG)	10,199,361.00	748,842.98
	Min of Agric-loans to farmers (BROILER)	51,099,854.02	60,446,461.18
	MIN OF TRANSPORT-MASS TRANSIT BUS	4,513,770,385.00	3,008,820,385.00
	MIN OF TRANSPORT-TRICYCLES	943,062,008.40	943,062,008.40
	MICRO CREDIT	236,000,000.00	236,000,000.00
	HOUSE OF ASSEMBLY SERVICE COMM LOAN	60,000,000.00	60,000,000.00
	OTHERS(PRIOR TO YEAR 2000-2006)	4,932,237,890.88	4,932,237,890.88
	LOAN-DELTA BUILDING AND PROPERTY AUTHORITY	194,791,151.40	194,791,151.40

Min of Agric-loans to farmers (Poultry)	34,888,683.69	
Min of Agric-loans to farmers (Snail)	1,390,270.00	

	SUB TOTAL	18,157,704,672.44	16,616,371,807.89
31	INVESTMENTS		
31.1	LOCAL INVESTMENTS	2021	2020
		₱	₱
	BALANCE B/D	16,835,343,574.34	16,603,362,670.54
	Increase/Decrease in Unquoted Investment Value/holdings	-	562,394,886.20
	Additions during the year		794,375,790.00
	SUB-TOTAL	16,835,343,574.34	16,835,343,574.34
31.2	FOREIGN INVESTMENTS	2021	2020
		₱	₱
	FIXED DEPOSITS	-	-
	JOINT VENTURES	-	-
	ASSOCIATES	-	-
	SUB-TOTAL	-	-
	TOTAL INVESTMENT	<u>16,835,343,574.34</u>	<u>16,835,343,574.34</u>

NOTE 32	PROPERTY PLANT & EQUIPMENT							
DESCRIPTION	LAND	BUILDING	INFRASTRUCTURE	PLANT&MACHINERY	TRANS. EQUIP	OFFICE EQUIP	FURN.&FITTING	TOTAL
	#	#	#	#	#	#	#	#
BAL. B/F (1/1/2021)	9,905,365,245.71	166,453,761,200.41	260,659,603,223.90	13,464,053,100.06	26,386,162,727.25	14,692,290,191.39	11,755,006,368.83	503,316,242,057.55
APG B/F	-	2,117,449,561.91	6,464,071,404.80	-	133,714,548.00	-	1,612,535,593.38	10,327,771,108.09
ADDITIONS DURING THE YEAR-BANK	319,850,000.00	37,017,546,916.91	74,935,040,441.38	3,767,564,005.16	2,412,457,477.34	569,911,537.33	283,697,508.97	119,306,067,887.09
ADDITIONS-REVALUATION	218,392,395,000.00	805,963,939,000.00						1,024,356,334,000.00
ADDITIONS-CONTRACTUAL PAYABLE	-	4,841,278,432.83	15,937,847,492.85	308,920,756.76	-	-	201,508,992.79	21,289,555,675.23
ADDITIONS-MDAs PAYABLE	162,285,924.10	440,948,925.30	334,260,425.49	29,428,004.00	128,354,375.00	23,975,692.00	113,262,007.25	1,232,515,353.14
APG C/F		(7,256,696,650.43)	(3,681,919,177.22)		(412,750,000.00)			(11,351,365,827.65)
REVALUATION INCEPTION TO 2018	(3,022,214,504.49)	(86,639,270,330.89)						(89,661,484,835.38)
2020 PRIOR YR ADJ (ARREARS)	-	(13,715,790,845.06)	- 81,833,857,922.80	(656,194,664.80)	(1,844,450,447.00)	(45,294,000.00)	(1,326,812,280.22)	(99,422,400,159.88)
BAL. C/D (31/12/2021)	225,757,681,665.32	909,223,166,210.98	272,815,045,888.39	16,913,771,201.18	26,803,488,680.59	15,240,883,420.72	12,639,198,191.00	1,479,393,235,258.18
ACCUMULATED DEPRECIATION:								
RATES(%)		3%	20%	10%	20%	20%	20%	
BALANCE B/D(1/1/2021)	-	21,630,751,760.48	139,423,801,332.78	4,585,604,043.01	14,912,916,331.51	9,265,680,943.47	6,815,897,009.45	196,634,651,420.70
DEPRECIATION	-	27,276,694,986.33	54,563,009,177.68	1,691,377,120.12	5,360,697,736.12	3,048,176,684.14	2,527,839,638.20	94,467,795,342.59
REVALUATION		(15,311,924,499.35)						(15,311,924,499.35)
BALANCE C/D	-	33,595,522,247.46	193,986,810,510.45	6,276,981,163.13	20,273,614,067.63	12,313,857,627.61	9,343,736,647.65	275,790,522,263.94
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
REVALUATION FOR THE YEAR		(1,760,422,879.79)						(1,760,422,879.79)
BALANCE C/D	-	-	-	-	-	-	-	-
CARRYING COST(1/1/2021)	9,905,365,245.71	143,062,586,560.14	119,475,379,011.33	7,118,026,177.26	9,712,823,515.95	3,666,186,368.13	3,178,686,479.59	296,119,053,358.10

CARRYING COST(31/12/2021)	225,757,681,665.32	875,627,643,963.52	77,067,812,498.15	8,876,367,158.26	4,769,451,733.17	1,166,602,913.32	1,535,038,663.56	1,194,800,598,595.29

34	OTHER ASSETS(Intangible)						
		GOODWILL	PATENT	SOFTWARE	TRADE MARKS	COPYRIGHT	OTHERS
	BALANCE B/FORWARD (1st JANUARY, 2021)	-	-	-	-	-	133,487,500,557.52
	ADDITIONS DURING THE YEAR-BANK/PAYABLE						5,263,508,454.91
	ADDITIONS DURING THE YEAR-PAYABLE MDAs C/D						1,876,720,841.46
	ADJUSTMENT DURING THE YEAR-PAYABLE MDAs B/D						- 1,897,715,752.29
	Advance Payment Guanrantee (APG) C/D						- 3,992,734,582.17
	TOTAL						134,737,279,519.43
	RATE:	10	10	10	10	10	10
	ACCUMULATED AMORTIZATION:						
	BALANCE B/FORWARD (1st JANUARY, 2021)	-	-	-	-	-	54,118,467,340.35
	ADDITIONS DURING THE YEAR	-	-	-	-	-	13,473,727,951.94
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-
	BALANCE C/FORWARD (31st DECEMBER, 2021)	-	-	-	-	-	67,592,195,292.29
	ACCUMULATED IMPAIRMENT:						
	BALANCE B/FORWARD (1st JANUARY, 2021)	-	-	-	-	-	-
	ADDITIONS DURING THE YEAR	-	-	-	-	-	-
	DISPOSAL DURING THE YEAR	-	-	-	-	-	-
	BALANCE C/FORWARD (31st DECEMBER, 2021)	-	-	-	-	-	-
	NET BOOK VALUE						
	AS AT 01/01/2021	-	-	-	-	-	79,369,033,217.17
	AS AT 31/12/2021						67,145,084,227.14

35	DEPOSITS		
35.1	CONTRACT RETENTION FEES/COURT FEES/OTHERS	2021	2020
	BALANCE PRIOR TO YR 2021	-	-
	MDA 2	-	-
	MDA 3	-	-
	Transferred to Reserves	-	-
	TOTAL	-	-
36	SHORT TERM LOANS & DEBTS		
36.1	TREASURY BILLS	2020	2020
	BALANCE BROUGHT FORWARD 1/1/2021	-	-
	ADD:		
	ADDITIONS DURING THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES	-	-
	SUB-TOTAL (A)	-	-
	LESS:		
	REPAYMENTS FOR THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES PAID IN THE YEAR	-	-
	LOAN RECLASSIFICATION	-	-
	SUB-TOTAL (B)	-	-
	CLOSING BALANCE AS AT 31/12/2021 (A-B)	-	-

36.2	BANK OVERDRAFT	2021	2020
	BALANCE BROUGHT FORWARD 1/1/2021	-	-
	ADD:		
	ADDITIONS DURING THE YEAR	-	-
	ACCUMLATED INTEREST/ CHARGES	-	-
	SUB-TOTAL (A)	<u>-</u>	<u>-</u>
	LESS:		
	REPAYMENTS FOR THE YEAR	-	-
	ACCUMLATED INTEREST/ CHARGES PAID IN THE YEAR	-	-
	LOAN RECLASSIFICATION	-	-
	SUB-TOTAL (B)	<u>-</u>	<u>-</u>
	CLOSING BALANCE AS AT 31/12/2021 (A-B)	<u>-</u>	<u>-</u>
	GRAND TOTAL	<u>-</u>	<u>-</u>

37	UNREMITTED DEDUCTIONS	BAL. B/F 2021	DEDUCTIONS DURING YR.2021	SUB TOTAL	REMITTANCE DURING THE YEAR 2021	BAL. B/D 2021
37.1	UNREMITTED TAXES					
	PAYE	-	-	-	-	-
	WITHHOLDING TAX	57,595,724.95	8,262,530,426.54	8,320,126,151.49	8,262,530,426.54	57,595,724.95
	VALUE ADDED TAX	89,197,197.47	6,885,436,669.11	6,974,633,866.58	6,885,436,669.11	89,197,197.47
	STAMP DUTIES/OTHERS	183,702,464.58	1,481,613,319.37	1,665,315,783.95	1,481,613,319.37	183,702,464.58
	TOTAL	330,495,387.00	16,629,580,415.02	16,960,075,802.02	16,629,580,415.02	330,495,387.00
37.2	UNREMITTED DEDUCTIONS FROM SALARY AND LOANS					
	NATIONAL HEALTH INSURANCE SCHEME	-	-	-	-	-
	CONTRIBUTORY PENSION SCHEME	-	-	-	-	-
	UNION DUES	-	-	-	-	-
	HOUSING LOAN BOARD DEDUCTIONS	-	-	-	-	-
	CO-OPERATIVE SOCEITY	-	-	-	-	-
	NATIONAL HOUSING FUND	-	-	-	-	-
	INSURANCE PROGRAMMES	-	-	-	-	-
	WELFARE LOAN SCHEME	-	-	-	-	-
	DEPENDENT FUND	-	-	-	-	-
	POVERTY ALLEVIATION SCHEME	-	-	-	-	-
	PRESIDENTIAL MVA SCHEME	-	-	-	-	-
	PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEM	-	-	-	-	-
	REFUSE DISPOSAL DEDUCTION	-	-	-	-	-
	LOAN DEDUCTIONS (CBN MICRO CREDIT SCHEME)	608,373,122.57		608,373,122.57		608,373,122.57
	SALARY DEDUCTIONS/UNPAID SALARY	4,763,712,022.54	3,529,453,651.65	8,293,165,674.19	4,763,712,022.54	3,529,453,651.65
	PENSIONS UNPAID SALARY	249,880,245.78	473,157,576.76	723,037,822.54	249,880,245.78	473,157,576.76
	10% LG GOVT IGR(UNREMITTED)		667,350,908.27	667,350,908.27		667,350,908.27
	2.5% LG PENSION (UNREMITTED)		10,636,284.72	10,636,284.72		10,636,284.72
	TOTAL	5,621,965,390.88	4,680,598,421.40	10,302,563,812.28	5,013,592,268.31	5,288,971,543.97
	GRAND TOTAL	<u>5,952,460,777.88</u>	<u>21,310,178,836.42</u>	<u>27,262,639,614.30</u>	<u>21,643,172,683.33</u>	<u>5,619,466,930.97</u>

38.A	PAYABLES (DEBT MANAGEMENT DEBTS STOCK AS AT 31ST DECEMBER 2021)	ACTUAL 2021	ACTUAL 2020
	CONTRIBUTORY PENSION	16,960,736,177.62	14,690,084,316.30
	CONTRACTOR'S DEBT	21,289,555,675.23	95,998,332,911.38
	MIN OF ENERGY:BEDC BILL	4,574,210.91	69,542.94
	RENT	635,444,682.76	503,431,720.93
	MDAs DEBTS/ARREARS	6,534,793,312.04	5,848,657,655.59
	JUDGEMENT DEBT	533,136,458.00	570,136,458.00
	CENTRAL BANK OF NIGERIA(MICRO CREDIT SERVICE)		
	SUBTOTAL	45,958,240,516.56	117,610,712,605.14
38.B	PAYABLES (NOT IN DEBT MANAGEMENT DEBTS STOCK AS AT 31ST DECEMBER 2021)	ACTUAL 2021	ACTUAL 2020
	MINISTRY OF AGRIC(INSURANCE)-NIGERIA AGRIC INSURANCE COOPERATION	26,044,583.56	
	WORLD BANK PROJECTS (RURAL WATER SUPPLY SCHEME/PROGRAMME)	391,017,500.00	
	SUB TOTAL	417,062,083.56	-
	GRAND TOTAL	46,375,302,600.12	117,610,712,605.14

41	PUBLIC FUNDS	ACTUAL 2021	ACTUAL 2020
41.1	PUBLIC TRUST FUNDS:		
	DELTA STATE SECURITY TRUST FUND	69,694,528.33	326,774,727.91
	RETIREMENT BENEFIT BOND REDEMPTION ACCT	-	-
	DTSG BOND REDEMPTION TRUST FUND	-	-
	TOTAL	69,694,528.33	326,774,727.91

45	RESERVES	BAL B/D 1.1.2021	ADDITIONS	ADJUSTMENTS	BALANCE C/F 31.12.2021
	BAL B/D FROM 2021	123,801,137,564.59	-		123,801,137,564.59
	REVALUATION GAIN ON LAND/BUILDING	-	951,767,196,543.77	-	951,767,196,543.77
	UNITY BANK OVERDRAFT WRITE-OFF	-		- 1,073,065,565.80	- 1,073,065,565.80
	DMO DEBTS ADJUSTMENT(YR 2020 CLOSING BAL)			(3,110,866,513)	- 3,110,866,513.29
	FOREIGN EXCHANGE LOSS FOR THE YEAR	-	-	- 1,952,586,174.32	- 1,952,586,174.32
	BALANCE AS PER FINANCIAL POSITIONS	123,801,137,564.59	951,767,196,543.77	- 6,136,518,253.41	1,069,431,815,854.94
46	ACCUMULATED SURPLUSES/(DEFICITS)	ACTUAL 2021	ACTUAL 2020		
	BALC/D	50,255,926,992.93	75,067,957,748.83		
	SURPLUS/(DEFICIT) FOR YEAR	- 5,727,065,929.85	- 24,812,030,755.90		
	ADJUSTMENTS DURING YEAR				
	BALANCE AS PER FINANCIAL POSITIONS	44,528,861,063.08	50,255,926,992.93		

NOTE 43A

INTERNAL LOANS
BOND AND COMMERCIAL BANK LOANS
FOR THE YEAR ENDED 31T DECEMBER, 2021

S/N INTERNAL LOANS

A	COMMERCIAL/CBN BANK LOANS:	PERIOD	PRIN RECVD	ADJUSTED FIGURE(DMO) AS AT 1ST, JAN., 2021	AUDITED OPENING BALANCE AS AT JAN., 2021	ADDITIONS	TOTAL	INTEREST PAYMENT FOR THE YEAR ENDED 31ST DEC.,2021	PRINCIPAL REPAYMENT FOR THE YEAR ENDED 31ST DEC.,2021	TOTAL REPAYMENT 2021
1	CBN SALARY BAILOUT	SEPT'15 TO AUG'35	10,936,799,299.36	9,875,915,439.25	9,777,487,595.83		9,875,915,439.25	422,124,772.88	168,282,559.34	590,407,332.22
2	CBN CAPEX	DEC'15 TO DEC'25	10,000,000,000.00	6,448,395,428.00	6,575,353,683.24		6,448,395,428.00	240,772,252.08	519,282,390.42	760,054,642.50
3	FIDELITY SDG LOAN	DEC 2022 TO	600,000,000.00	-	-	600,000,000.00	600,000,000.00	-		-
	ZENITH accelerated									
	AGRIC dev scheme	OCT' 20 TO SEPT' 25	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00		1,500,000,000.00	161,077,563.56		161,077,563.56
	ZENITH CBN AGRIC									
	CREDIT (CAC)	DEC '20 TO NOV'24	8,000,000,000.00	8,075,358,163.00	10,000,000,000.00		8,075,358,163.00	399,999,997.98	3,533,053,836.17	3,933,053,834.15
	MICRO,SMALL & MEDIUM ENT-CBN									
4	CREDIT		2,000,000,000.00	2,000,000,000.00	1,466,666,666.71		2,000,000,000.00			-
	FGN BUDGET	OCT '19 TO MAR								
5	SUPPORT FUNDS	'22	16,869,000,000.00	21,407,336,301.00	17,480,584,361.32		21,407,336,301.00	862,166,842.18	67,281,864.32	929,448,706.50
	FIRST BANK									
6	BRIDGE LOAN	2021		-	-	3,000,000,000.00	3,000,000,000.00		3,000,000,000.00	3,000,000,000.00
7	ZENITH BRIDGE LOAN					38,000,000,000.00	38,000,000,000.00	758,597,957.64	18,000,000,000.00	
8	FGN BRIDGE LOAN	2022				3,007,180,457.14	3,007,180,457.14			
			49,905,799,299.36	49,307,005,331.25	46,800,092,307.10	44,607,180,457.14	93,914,185,788.39	2,844,739,386.32	25,287,900,650.25	9,374,042,078.93
								INTEREST	PRINCIPAL	
								PAYMENT FOR	REPAYMENT FOR	
								THE YEAR	THE YEAR ENDED	
								ENDED 31ST	31ST DEC.,2021	TOTAL REPAYMENT
								DEC.,2021		2021
B	BONDS:		PRIN RECVD	OPENING BALANCE AS		ADDITIONS	TOTAL			
		OCT '15 TO		AT 31ST, DEC., 2021						
1	FGN BOND	JUNE'34	69,801,191,730.69	64,628,943,013.00			64,628,943,013.00	9,442,661,968.10	1,596,548,150.86	11,039,210,118.96
			69,801,191,730.69	64,384,989,523.86		-	64,628,943,013.00	9,442,661,968.10	1,596,548,150.86	11,039,210,118.96
		TOTAL	109,922,018,749.45	111,185,081,830.96		44,607,180,457.14	158,543,128,801.39	12,287,401,354.42	26,884,448,801.11	20,413,252,197.89

CLOSING BALANCE AS
AT 31ST, DEC., 2021

9,707,632,879.91
5,929,113,037.58
600,000,000.00

1,500,000,000.00

4,542,304,326.83

2,000,000,000.00

21,340,054,436.68

-
20,000,000,000.00
3,007,180,457.14
68,626,285,138.14

CLOSING BALANCE AS
AT 31ST, DEC., 2021

63,032,394,862.14
63,032,394,862.14

131,658,680,000.28

			NOTES TO THE FINANCIAL STATEMENTS											
			FOREIGN /EXTERNAL LOAN SCHEDULE											
			FOR THE YEAR ENDED 31ST DECEMBER, 2021											
43B.														
CREDITO R	LOAN TITLE	ORIGINAL LOAN AMOUNT	DMO ACTUAL Naira Value As At 1st Jan. 2021	Additions	INTEREST year 2021(\$)	Prin Repayment for the year 2021(\$)	TOTAL SERVICE (\$)	FAAC DEDUCTION @ SOURCE FOR THE YEAR	INTEREST year 2021	Prin Repayment for the year 2021	OAG CLOSING BALANCE As At 31st Dec 2021	EXCHANGE GAIN/(LOSS)	DMO ACTUAL Naira Value As At 31st Dec 2021	DMO DOC VALUE NAIRA VALUE
			G		C	E					F		G	
1	EDF:		N		\$	\$	\$	N	N	N	N	N	N	N
a	Delta State-Oil PalmBeltRural Dev(29%)- EDF	8,415,270.38	1,182,876,987.03		148,950.30	14,051.20	163,001.50	134,960,423.74	123,326,445.49	11,633,978.25	1,171,243,008.78	65,662,702.00	1,236,905,710.78	76,296,226.21
2	IDA													
a	Delta State-Health Systems Development-IDA	3,600,000.00	525,867,006.24		15,411.50	3,583.20	18,994.70	19,444,857.12	15,776,738.54	3,668,118.58	522,198,887.66	21,200,060.19	543,398,947.85	10,992,624.18
b	Delta State-HIV/AIDS Programme-IDA	921,235.39	610,274,096.32		36,558.50	4,112.80	40,671.30	41,635,172.83	37,424,903.21	4,210,269.62	606,063,826.70	6,752,041.45	612,815,868.15	23,537,319.14
c	Delta State-Third National Fadama Dev Proj-IDA	4,818,310.00	2,192,183,632.46		48,183.10	14,947.40	63,130.50	64,626,635.45	49,324,995.66	15,301,639.79	2,176,881,992.67	118,337,573.75	2,295,219,566.42	36,534,920.84
d	Delta State-2nd (Second)HIV/AIDS Programme	3,343,202.00	1,288,677,871.27		33,432.00	9,036.60	42,468.60	43,475,067.20	34,224,308.00	9,250,759.20	1,279,427,112.07	94,140,834.65	1,373,567,946.72	24,577,453.67
e	Delta State-State Employment & Expenditure for Result Project	39,780,000.00	17,367,900,247.00			169,985.00	169,985.00	124,180,530.66	-	124,180,530.66	17,243,719,716.34	1,631,988,502.10	18,875,708,218.44	70,202,105.15
	IDA NOT INCLUDED IN DMO RECORDS:													
f	Newmap Projects	32,788,750.88	10,517,271,558.25	114,900,000.00			9,941,008.88			3,807,406,401.04	6,824,765,157.21		6,824,765,157.21	
g	DTS LIFE-NIGER DELTA PROJECTS FUND			599,500,000.00							599,500,000.00		599,500,000.00	
	IFAD:						-				-			
a	Delta State Community Based Natural Resource Mgt Prog. IFAD	1,135,000.00	413,659,277.55		18,916.70	2,853.00	21,769.70	22,285,622.10	19,365,008.60	2,920,613.51	410,738,664.04	14,504,460.17	425,243,124.21	12,598,573.85
	TOTAL		34,098,710,676.12		301,452.10	218,569.20	10,461,030.18	450,608,309.11	279,442,399.49	3,978,572,310.66	30,834,538,365.46	1,952,586,174.32	32,787,124,539.78	254,739,223.04

48	CHANGES IN ACCOUNTING POLICIES/DISLOSURE OF SIGNIFICANT ACCOUNTING TREATMENT					
	There was no significant change in the accounting policy during the year. The State is giving further disclosure in respect of:					
	i. The Intangible Asset shown in the Asset in the financial positions during the year is the corresponding figure of the introduction of LongTerm Liabilities into the Statement of Asset and Liabilities from the period covering 2001 to 2016 in Aggregate of N128,102,896,670.89, This Represented the Longterm loan Figures of N128,102,896,670.89 .The State is writing this figure off over the next ten years base on GAAP Standards. The Write Off have started in 2017 Accounting year and this will end in year 2026. This figure is shown in the 2016 TO 2021 Audited Financial Statement(statement of Asset & Liabilities).					
	ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira credit to Delta State Government through-Micro, Small and Medium Ent.					
	iii. There was suspension of some Loan facilities service amount during the year (ApriL Starting from May to Dec 2020) due to the COVID 19 Pandemic					
	(FG Salary Bailout, Excess Crude Loan and Budget Support facilities, this loan service have restarted from June 2021)					
49	SURPLUS ON REVALUATION OF PROPERTIES					
		PPE	INVESTMENT S	INVESTMENT PROPERTY	INTANGIBLE ASSETS	TOTAL
	FAIR VALUE/MARKET VALUE	1,041,428,681,379.14	-	-	-	1,041,428,681,379.14
	LESS: CARRYING AMOUNT (NBV)	89,661,484,835.38	-	-	-	89,661,484,835.38
	REVALUATION SURPLUS/(DEFICIT)	951,767,196,543.77	-	-	-	951,767,196,543.77
50	RELATED PARTY TRANSACTIONS					
	There are no Related Party transactions during the year under review.					
51	CONTIGENT LIABILITIES			2021	2020	
	The State has Contigent Liabilities from the following Contractors and Government Agencies:					
	1. AG Goldtrust/Don Domingo Water co. ltd-Performance Guarantee			4,549,316,905.35	4,549,316,905.35	
	2. Bastany Chury Power Solution Ltd-Sterling Bank Guarantee			13,475,900,000.00	13,475,900,000.00	
	Total			18,025,216,905.35	18,025,216,905.35	

GOVERNMENT OF DELTA STATE

Supplementary Note to the 2021 Audited financial statements

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
		2021			2020		
		A	B		A	B	
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	JANUARY	1,506,938,434.53	1,066,018,257.43	2,572,956,691.96	2,272,155,242.75	1,413,217,623.33	3,685,372,866.08
	FEBRUARY	1,363,852,757.70	1,420,910,692.20	2,784,763,449.90	1,891,833,183.97	1,413,217,623.32	3,305,050,807.29
	MARCH	1,346,729,089.17	1,018,480,839.66	2,365,209,928.83	1,501,096,335.81	1,417,672,358.12	2,918,768,693.93
	APRIL	1,431,142,878.70	1,018,480,839.66	2,449,623,718.36	1,539,904,591.68	1,417,672,358.12	2,957,576,949.80
	MAY	1,723,344,918.23	1,018,480,839.66	2,741,825,757.89	888,810,042.47	1,417,672,358.13	2,306,482,400.60
	JUNE	1,301,317,535.38	1,018,480,839.66	2,319,798,375.04	1,561,834,212.11	1,040,028,182.93	2,601,862,395.04
	JULY	2,128,818,247.00	1,592,863,814.46	3,721,682,061.46	1,693,086,325.90	1,040,028,182.93	2,733,114,508.83
	AUGUST	2,358,505,516.66	1,592,863,814.44	3,951,369,331.10	2,418,915,492.83	1,040,028,182.92	3,458,943,675.75
	SEPTEMBER	1,500,458,271.73	1,624,071,956.79	3,124,530,228.52	2,467,729,590.69	953,991,457.83	3,421,721,048.52
	OCTOBER	2,012,974,235.40	1,634,507,787.54	3,647,482,022.94	1,234,331,899.82	953,991,457.83	2,188,323,357.65
	NOVEMBER	761,928,961.89	1,624,071,946.78	2,386,000,908.67	1,303,117,632.03	953,991,457.82	2,257,109,089.85
	DECEMBER	1,413,951,943.57	1,650,149,510.35	3,064,101,453.92	1,516,822,731.97	1,065,241,457.81	2,582,064,189.78
	TOTAL	18,849,962,789.96	16,279,381,138.63	35,129,343,928.59	20,289,637,282.03	14,126,752,701.09	34,416,389,983.12
SHARE OF STATUTORY ALLOCATION							
		C	D	E	TOTAL		
	MONTH	Statutory Allocation	Share of Excess Crude oil A/c(Mineral Revenue)	Value Added Tax Allocation	2021	2020	
	JANUARY	2,572,956,691.96	10,116,542,265.94	2,075,637,346.62	14,765,136,304.52	36,727,583,825.86	
	FEBRUARY	2,784,763,449.90	20,698,443,162.99	1,762,635,769.93	25,245,842,382.82	33,333,180,311.79	
	MARCH	2,365,209,928.83	13,832,262,670.71	1,957,597,643.70	18,155,070,243.24	36,655,637,419.91	
	APRIL	2,449,623,718.36	13,164,576,198.67	2,035,522,377.64	17,649,722,294.67	40,109,917,112.82	
	MAY	2,741,825,757.89	22,337,134,357.02	2,360,775,711.50	27,439,735,826.41	29,281,076,438.00	
	JUNE	2,319,798,375.04	9,356,315,823.61	2,283,599,611.77	13,959,713,810.42	28,070,365,626.50	

GOVERNMENT OF DELTA STATE

Supplementary Note to the 2021 Audited financial statements

	JULY	3,721,682,061.46	26,220,693,586.86	1,940,757,539.78	31,883,133,188.10	23,870,719,753.53
	AUGUST	3,951,369,331.10	16,036,804,375.93	1,834,153,588.02	21,822,327,295.05	32,512,909,429.21
	SEPTEMBER	3,124,530,228.52	10,298,593,218.75	2,105,037,668.47	15,528,161,115.74	26,228,452,717.98
	OCTOBER	3,647,482,022.94	17,619,086,117.14	1,979,344,482.27	23,245,912,622.35	32,631,223,747.97
	NOVEMBER	2,386,000,908.67	19,350,005,316.12	1,873,773,738.06	23,609,779,962.85	28,215,430,769.43
	DECEMBER	3,064,101,453.92	15,121,373,966.03	2,238,238,883.16	20,423,714,303.11	27,007,738,675.56
	TOTAL	35,129,343,928.59	194,151,831,059.77	24,447,074,360.92	253,728,249,349.28	374,644,235,828.56

2	TAX REVENUE	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12010101	Personal Taxes (PAYE)	70,727,085,605.72	64,859,286,171.05	5,867,799,434.67	51,874,212,390.07
12010102	Personal Income Tax (Self Employed Persons)	525,686,281.37	526,900,000.00	- 1,213,718.63	446,789,613.76
12010103	D/S Internal Revenue Card Project (DSIR Crd)	-	-	-	450,661.08
12010104	Tax Audit and Investigation (Personal Income Taxes & Others)	1,006,399,777.79	1,006,500,000.00	- 100,222.21	334,099,509.58
12010106	Penalty For Offences & Interest	4,161,000.00	4,170,000.00	- 9,000.00	13,446,169.66
12010107	Identifiable Group Tax (IGT)	-	-	-	-
12010201	Sales Tax (Arrears)	-	-	-	441,111,334.07
12010203	Property Tax	328,520.04	400,000.00	- 71,479.96	115,000.00
12010204	Reimbursement of Tax on Dividends	-	-	-	-
12010206	Capital Gain Taxes	48,469,178.83	48,500,000.00	- 30,821.17	4,952,941.88
12010210	Withholding Tax Consultancy	4,964,684,128.98	5,000,000,000.00	- 35,315,871.02	4,781,971,223.14
12010215	Cattle tax	12,782,380.22	12,790,000.00	- 7,619.78	591,409.92
12010216	Pools Betting tax	10,686,680.00	10,700,000.00	- 13,320.00	6,420,120.00
	Total	72,263,661,184.92	66,397,256,171.05	5,866,405,013.87	53,110,224,678.22

2	SUMMARY OF NON TAX REVENUE:	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020100	LICENCES (12020100)	1,419,488,121.92	1,419,572,600.00	- 84,478.08	298,034,856.49
12020400	FEES (12020400)	2,661,391,425.85	2,661,236,200.00	155,225.85	2,338,957,003.21
12020500	FINES- GENERAL (12020500)	40,557,791.38	40,568,500.00	- 10,708.62	42,767,615.94
12020600	SALES (12020600)	10,311,500.00	10,356,000.00	- 44,500.00	7,005,575.00
12020700	EARNINGS: 12020700	1,041,772,933.88	1,041,776,900.00	- 3,966.12	30,582,530.42
12020800	RENT ON GOVT BUILDINGS: 12020800	1,153,000.00	1,155,500.00	- 2,500.00	238,000.00
12020900	RENT ON LAND & OTHERS: 12020900	5,814,000.00	5,817,000.00	- 3,000.00	8,510,000.00
12021000	REPAYMENTS :12021000	356,300.00	358,000.00	- 1,700.00	3,418,960.21
12021300	REIMBURSEMENT:12021300	378,244.03	382,800.00	- 4,555.97	16,187,805.42
	TOTAL	5,181,223,317.06	5,181,223,500.00	182.94	2,745,702,346.69

GOVERNMENT OF DELTA STATE

Supplementary Note to the 2021 Audited financial statements

ADMIN COD	DETAILS OF NON TAX REVENUE BY MDAs:	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
	LICENCES (12020100)				
12020101	Radio/Television Station Licenses	500,000.00	550,000.00	- 50,000.00	-
12020103	Rregistration of Voluntary Organizations	3,270,000.00	3,270,500.00	- 500.00	2,644,000.00
12020104	Inland Water Ways Licenses	1,800,200.00	1,850,000.00	- 49,800.00	-
12020114	Bush Clearing/Tractor hiring service	-		-	-
12020115	Borehole Drilling Licenses	3,796,900.00	3,797,000.00	- 100.00	505,000.00
12020116	Pool Betting & Casino Licenses	2,200,000.00	2,100,000.00	100,000.00	520,000.00
12020117	CINEMATOGRAPHY LICENCES			-	
12020118	Drivers Licenses	262,985,576.72	262,985,900.00	- 323.28	125,954,736.66
12020119	Motor Vehicle Licenses	912,236,490.46	912,236,900.00	- 409.54	7,579,140.11
12020120	Patent Medicine & Drug Store Licenses	162,025.00	163,000.00	- 975.00	-
12020121	Private Schools Licenses	186,185,500.00	186,185,900.00	- 400.00	37,731,000.00
12020122	Health Facilities Licenses	16,825,000.00	16,826,000.00	- 1,000.00	8,175,500.00
12020123	Trade Permit	459,074.74	460,000.00	- 925.26	234,786.64
12020125	Games Licenses			-	3,040,000.00
12020127	Learners Permit			-	164,500.00
12020129	Motor Cycle Licenses	694,785.00	695,000.00	- 215.00	798,600.00
12020130	Veterinary Clinic Licence	524,800.00	525,000.00	- 200.00	-
12020131	Games And Sawmill Licenses	3,680,000.00	3,700,000.00	- 20,000.00	-
12020134	Pipeline License	6,900,500.00	6,900,900.00	- 400.00	-
12020135	Reg & Licence of Cold Stores	240,000.00	250,000.00	- 10,000.00	-
12020139	Accreditation of Consultants	200,000.00	201,000.00	- 1,000.00	110,000.00
12020140	Reg of Timber Contractor			-	7,027,000.00
12020141	Saw mill Operating License	1,341,000.00	1,342,000.00	- 1,000.00	984,000.00
12020143	Road/Street Usage/Closure Permit	435,000.00	440,000.00	- 5,000.00	
12020144	Reg of NGOs	4,860,000.00	4,861,000.00	- 1,000.00	190,000.00
12020145	Road Worthiness	160,000.00	200,000.00	- 40,000.00	50,000.00
12020146	Registration of Cooperatives Fees			-	581,500.00
12020147	Reg of Patent Store/Chemist/Pharmacists			-	
12020149	Day care /Nursery Reg fee			-	150,000.00
12020150	Hotel and Occupancy Reg Fee	6,451,270.00	6,451,500.00	- 230.00	1,637,000.00
12020151	Reg of Practitioners	3,580,000.00	3,581,000.00	- 1,000.00	466,500.00
12020153	Snookers Licenses			-	99,491,593.08
		-		-	

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Supplementary Note to the 2021 Audited financial statements

	TOTAL	1,419,488,121.92	1,419,572,600.00	-	84,478.08	298,034,856.49
					-	
	FEES (12020400)	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12020403	Effluent Discharge Fees	22,265,100.00	22,265,500.00	-	400.00	6,279,996.00
12020404	Fire Service Fees	13,415,215.00	13,415,500.00	-	285.00	3,797,500.00
12020405	Accommodation, food services & Tourism Estab			-		
12020406	Urban Water Board Fees			-		10,000.00
12020407	Waste Management Fees	7,818,120.00	7,818,300.00	-	180.00	1,625,000.00
12020410	Forest Assessment Fees	7,261,000.00	7,261,500.00	-	500.00	5,478,500.00
12020411	Toll Fees on movement of log/plant/timber/plywood/	226,050.00	226,500.00	-	450.00	445,000.00
12020412	Forest Out-turn Volumn rates	1,500,000.00	1,500,500.00	-	500.00	2,826,000.00
12020413	Forest Tarrif on Stumpage Rates	2,890,100.00	2,900,000.00	-	9,900.00	820,000.00
12020414	Ecological Tariff	39,393,000.00	39,393,500.00	-	500.00	1,510,000.00
12020415	Contractors Reg Fees	101,784,078.00	101,504,910.00	279,168.00		18,688,875.00
12020416	Meat Inspection Fee	41,515,545.00	41,515,900.00	-	355.00	14,631,500.00
12020418	Produce Inspection Fee	475,000.00	480,000.00	-	5,000.00	6,571,857.51
12020419	Veterinary Inspection Fee	3,705,000.00	3,706,000.00	-	1,000.00	1,153,879.44
12020421	Govt Hospital Service Fee	12,845,843.83	12,845,900.00	-	56.17	15,000.00
12020422	Passenger Carriage Fee	30,825,677.00	30,825,900.00	-	223.00	
12020423	Application fees for legal documents	9,131,000.00	9,131,500.00	-	500.00	3,551,590.00
12020424	Search Fee Lands, Survey and Urban Dev	10,454,304.32	10,454,900.00	-	595.68	5,876,951.19
12020425	Tender Fees	294,854,500.00	294,854,900.00	-	400.00	197,279,000.00
12020426	School Fees	515,250.00	515,900.00	-	650.00	571,577.50
12020427	Business Premises Fees	63,998,500.00	63,998,900.00	-	400.00	35,492,840.24
12020429	Audit Fees	10,767,446.52	10,767,900.00	-	453.48	7,193,630.00
12020430	Court Fees	416,158,452.12	416,158,900.00	-	447.88	312,858,553.37
12020431	Exams Fees	5,019,127.96	5,019,500.00	-	372.04	940,200.00
12020432	Deeds (Lands Instr and Reg. Land Fees)			-		272,131.00
12020433	C of O Processing	1,285,466,573.89	1,285,470,000.00	-	3,426.11	448,596,000.18
12020434	Recertification of Co-operative Societies	10,000.00	10,000.00	-		40,100.00
12020436	Consent			-		
12020437	Reg of Lease/Sub Lease	2,703,170.00	2,800,000.00	-	96,830.00	270,000.00
12020440	Stamp Duties & Penalties	229,465,470.67	229,465,900.00	-	429.33	120,892,841.89
12020441	Consultancy Service Fee			-		
12020442	Road Reinstatement Fees	46,927,901.54	46,927,990.00	-	88.46	

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12020443	Agreement Fees			-	1,141,253,479.89
12020445	Teacher Training Fees/levy			-	15,000.00
12020447	Player Transfer/Hire Fees			-	
	TOTAL	2,661,391,425.85	2,661,236,200.00	155,225.85	2,338,957,003.21
				-	
				-	
	FINES- GENERAL (12020500)	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020502	Illegal use of power/Electrical facility fine	122,961.12	123,000.00	- 38.88	-
12020503	Charges for Traffic Offence	18,367,700.00	18,368,000.00	- 300.00	27,983,000.00
12020505	Fines/Penalties (General)	17,489,800.26	17,499,000.00	- 9,199.74	11,338,120.94
12020506	Court fines	4,354,330.00	4,355,000.00	- 670.00	3,028,495.00
12020507	Illegal Forest Activity Fines	223,000.00	223,500.00	- 500.00	418,000.00
				-	
	TOTAL	40,557,791.38	40,568,500.00	- 10,708.62	42,767,615.94
				-	
	SALES (12020600)	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020601	Sale of Maps	5,000,000.00	5,000,000.00	-	2,016,475.00
12020603	Scanning and Printing of Maps			-	20,000.00
12020604	Sales of Plants and Equipment	429,000.00	430,000.00	- 1,000.00	-
12020605	Sales of Journal & Publications	345,000.00	346,000.00	- 1,000.00	15,000.00
12020607	Sales of Stores/Scraps/Unservicable items	1,710,000.00	1,750,000.00	- 40,000.00	1,993,600.00
12020611	Sales of improved seeds/chemical			-	-
12020612	Sales of farm Produce			-	10,000.00
12020614	Sales of Government Vehicles	2,823,000.00	2,825,000.00	- 2,000.00	1,248,000.00
12020615	Sales Of Government properties//Industries	4,500.00	5,000.00	- 500.00	-
12020616	Sales of Proceedings			-	1,702,500.00
	TOTAL	10,311,500.00	10,356,000.00	- 44,500.00	7,005,575.00
				-	
	EARNINGS: 12020700	2021			2020

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		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020701	Earnings on Hire of Tractors	3,309,000.00	3,309,500.00	- 500.00	600,000.00
12020702	Berthing on Public Jetties			-	1,820,200.00
12020703	Demurrage/Safekeeping of broken down vehicles/wate	36,288,256.75	36,288,500.00	- 243.25	16,062,235.42
12020705	Earnings for Printing of Documents	139,500.00	139,900.00	- 400.00	122,000.00
12020708	Earnings from Consultancy Services			-	8,000.00
12020710	Earnings from Hire of Plants & Equipment			-	
12020711	Earnings from the use if Govt Vehicles			-	8,245,000.00
12020712	Earning From Use Of Govt Properties (Halls & Confe	272,000.00	272,500.00	- 500.00	165,000.00
12020714	Earnings from Medical Services			-	240,020.00
12020716	Earnings from Tourism/Culture/Arts Centres			-	150,000.00
12020717	Earnings from Guest Houses	60,000.00	61,000.00	- 1,000.00	60,000.00
12020718	Earnings from Commercial Activities	1,000,800,177.13	1,000,800,500.00	- 322.87	1,160,075.00
12020719	Earnings from Hiring of Stadia	904,000.00	905,000.00	- 1,000.00	150,000.00
12020721	Earnings from Riverine related activities			-	1,800,000.00
	TOTAL	1,041,772,933.88	1,041,776,900.00	- 3,966.12	30,582,530.42
				-	
	RENT ON GOVT BUILDINGS: 12020800	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020801	Rent of Govt Properties (Hiring of Pavilion, Domes)	1,145,000.00	1,145,500.00	- 500.00	25,000.00
12020803	Leasing of govt Properties			-	112,400.00
12020807	Rent from Shops	8,000.00	10,000.00	- 2,000.00	70,600.00
12020808	Rent on Hotels and Parks			-	30,000.00
	TOTAL	1,153,000.00	1,155,500.00	- 2,500.00	238,000.00
				-	
	RENT ON LAND & OTHERS: 12020900	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020901	Rent on Govt Land			-	345,000.00
12020904	Rents of plots & Sites services Program			-	
12020905	Lease rentals	5,309,000.00	5,309,500.00	- 500.00	600,000.00
12020906	Ground Rent			-	7,409,500.00
12020910	Rent from Parking Lots			-	25,500.00

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12020918	Rent of Chairs	55,000.00	55,500.00	-	500.00	65,000.00
12020921	Hiring of Information Equipment	450,000.00	452,000.00	-	2,000.00	65,000.00
12020924	Hire of Govt vehicle/Bus				-	
	TOTAL	5,814,000.00	5,817,000.00	-	3,000.00	8,510,000.00
					-	
	REPAYMENTS :12021000	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12021001	Motor vehicle Advances	300,000.00	300,500.00	-	500.00	
12021002	Loan and Advances Repaymens			-		3,414,436.21
12021003	Motor Vehicle Advances			-		4,524.00
12021006	Motor vehicle Refurbishing Loan	6,300.00	6,500.00	-	200.00	
12021008	Loan Repayment CAC (=N= Billion)	50,000.00	51,000.00	-	1,000.00	
	TOTAL	356,300.00	358,000.00	-	1,700.00	3,418,960.21
					-	
	REIMBURSEMENT:12021300	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12021301	Fefunds from Fed Government	378,244.03	382,800.00	-	4,555.97	1,962,000.00
12021304	Reimburs: Officers seconded to Non-Govt. Dept			-		14,220,805.42
12021305	Federal pensions Gratuity			-		5,000.00
	TOTAL	378,244.03	382,800.00	-	4,555.97	16,187,805.42
	GRAND TOTAL FOR NON-TAX REVENUE	5,181,223,317.06	5,181,223,500.00	-	182.94	2,745,702,346.69
	MISCELLANEOUS:12021400	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12021402	Overpayment refunded (including Paris and FGN Refund)			-		906,059,417.54
12021403	Voluntary Contri by Indivi & Organ to revamp the ec			-		
12021404	Sundries (Deposit recovered)	284,383,789.44	284,383,900.00	-	110.56	94,910,974.21
12021409	Recovery of Public Funds	194,921,124.54	194,921,500.00	-	375.46	

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

12021417	Formal Sector contribution (Organised Private Sect)		145,556,125.95	-	145,556,125.95
	unclaimed salaries	751,471,397.60	751,471,500.00	-	102.40
	Higher education internally generated revenue	6,943,803,333.84	6,943,803,900.00	-	566.16
	Hospital Management Board internally generated revenue	745,756,176.16	745,756,500.00	-	323.84
	TOTAL	8,920,335,821.58	9,065,893,425.95	145,557,604.37	1,000,970,391.75
	INVESTMENT INCOME		2021		2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
	INVESTMENT INCOME (DIVIDEND):12021100			-	
12021102	Dividend received	169,209,316.36	169,209,316.36	-	85,538,687.05
12021103	Other Investment Income	57,740.99	57,740.99	-	
	GRAND TOTAL	169,267,057.35	169,267,057.35	-	85,538,687.05
				-	
				-	
5.0	INTEREST EARNED: 12021200		2021		2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12021210	Bank Interest (Interest Income)	8,585,000.00	8,585,000.00	-	14,598,887.98
	TOTAL	8,585,000.00	8,585,000.00	-	14,598,887.98

**NOTES TO STATEMENT NO.3 CONSOLIDATED CASHFLOW STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

52	STATUTORY ALLOCATIONS:	2021
	NET STATUTORY	ACTUAL
	DEDUCTION CREDITED TO ZENITH FAAC ACCOUNT	18,660,237,088.98
	MINERAL REVENUE	2,279,910,681.24
	FGN TAX REFUND RECEIVED	193,730,967,892.47
		7,117,888,912.78
	AS PER CASHFLOW STATEMENTS	<u>221,789,004,575.47</u>
53	VALUE ADDED TAX:	
	AS IN COLUMN E'SHARE OF STATUTORY ALLOCATION	<u>24,447,074,360.92</u>

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements
54 TAX REVENUE:

Personal Taxes (PAYE)	59,824,057,324.12
Personal Income Tax (Self Employed Persons)	525,686,281.37
D/S Internal Revenue Card Project (DSIR Crd)	-
Tax Audit and Investigation (Personal Income Taxes & Others)	1,006,399,777.79
Penalty For Offences & Interest	4,161,000.00
Identifiable Group Tax (IGT)	
Sales Tax (Arrears)	
Property Tax	328,520.04
Reimbursement of Tax on Dividends	
Capital Gain Taxes	48,469,178.83
Withholding Tax Consultancy	4,964,684,128.98
Cattle tax	12,782,380.22
Pools Betting tax	10,686,680.00

AS PER CASHFLOW STATEMENTS 66,397,255,271.35

55 NON TAX REVENUE:

AS IN SUPPLEMENTARY NOTE 2 ABOVE SUMMARY OF NON TAX REVENUE:	5,181,223,317.06
AS PER CASHFLOW STATEMENTS	<u>5,181,223,317.06</u>

56 INTEREST EARNED

AS PER CASHFLOW STATEMENTS -

57 AIDS AND GRANTS:

SFTAS GRANT	3,441,320,000.00
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AS PER CASHFLOW STATEMENTS **3,441,320,000.00**

58 OTHER REVENUES:

Refund of Unclaimed Salaries	751,471,397.60
Miscellaneous income	479,304,913.98
Higher Institution Revenue	6,943,803,333.84
Hospital Management Board Revenue	745,756,176.16

AS PER CASHFLOW STATEMENTS **8,920,335,821.58**

59 SALARIES AND WAGES:

January payroll bank upload	7,351,254,131.20
February payroll bank upload	7,121,161,391.62
March payroll bank upload	7,584,169,698.09

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

April payroll bank upload	7,219,550,326.87
May payroll bank upload	7,540,959,015.68
June payroll bank upload	7,159,433,686.13
July payroll bank upload	7,324,704,529.78
August payroll bank upload	7,499,935,947.38
September payroll bank upload	7,378,249,286.18
October payroll bank upload	7,604,691,051.38
November payroll bank upload	7,471,580,135.57
December payroll bank upload	7,488,611,291.65
Adjustment of Dec 2020 salary Deduction and Dec 2021	1,234,258,370.89

AS PER CASHFLOW STATEMENTS	<u>89,978,558,862.42</u>
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60 SOCIAL BENEFITS:

Gratuity	609,514,781.82
Pensions (Regular old scheme)	5,130,199,200.18
Pensions (past service) acct with CBN	3,600,000,000.00

AS PER CASHFLOW STATEMENTS	<u>9,339,713,982.00</u>
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61 SOCIAL CONTRIBUTIONS

Pension (10% Government Contribution)	4,450,203,339.22
Contributory Health scheme(10% GOVT)	1,175,018,136.02
State Strategic Health Development Plan	133,734,919.68
Social Security Programme	1,260,696,350.43
Welfare Packages(for Widows)	486,814,804.00
Community Based Projects	118,506,095.40
Entrepreneurship Development Programme	758,645,625.00
Stipends to Health care workers (on COVID 19)	208,980,266.16
culture/festival and carnivals	749,200.00

AS PER CASHFLOW STATEMENTS	<u>8,593,348,735.91</u>
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62 OVERHEAD COSTS(BY NATURE):

Transport and Travelling	3,647,492,483.36
Utilities	543,050,976.45
Material and Supplies	982,408,103.93
Maintenance Services General	2,922,127,258.04
Training	2,073,041,962.93
Other Services General	19,219,296,472.25
Consulting and Professional Services General	11,747,885,397.19
Fuel and Lubricant General	2,029,188,532.54
Financial General	2,127,283,865.75
Miscellaneous General	23,085,485,728.68
Running of Higher Institution	6,774,625,201.80
Running of State Hospitals	745,756,176.16

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

AS PER CASHFLOW STATEMENTS		75,897,642,159.08
63 GRANTS AND CONTRIBUTIONS:		
GRANT TO LG -10% SHARE IGR TO LOCAL GOVERNMENT	4,003,187,338.41	
GRANT TO LG - 2.5% PENSION CONTRIBUTION TO LOCAL GOVERNMENT	116,999,131.92	
World Bank/UNDP OTHERS Programme	9,594,471,992.35	
AS PER CASHFLOW STATEMENTS	13,714,658,462.68	
64 PUBLIC DEBT CHARGES:		
CBN SALARY BAILOUT	422,124,772.88	
Excess crude	240,772,252.08	
ZENITH Bridge Loan	758,597,957.64	
FGN BUDGET SUPPORT FUNDS	862,166,842.18	
AS PER CASHFLOW STATEMENTS	2,283,661,824.78	
65 TRANSFER TO OTHER GOVERNMENT ENTITIES:		
DELTA STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION (DESOPADEC)	25,800,000,000.00	
AS PER CASHFLOW STATEMENTS	25,800,000,000.00	
66 INVENTORY:		
STATIONARY(BULK PURCHASE)	47,551,809.53	
AS PER CASHFLOW STATEMENTS	47,551,809.53	
67 Dividends Received		
UBA INVESTMENT ACCT	95,471,103.82	
ECO BANK PLC (NGN) INVESTMENT ACCOUNTS	73,540,418.04	
GTBANK INVESTMENT ACCOUNTS	255,535.49	
AS PER CASHFLOW STATEMENTS	169,267,057.35	
68 Prepayment (Property Plant,Equipment and Intangible Assets)		
Advance Payment Guarantee(APG):		
Research And Development	3,992,734,582.17	
BUILDINGS - SCHOOL	7,256,696,650.43	
ROADS & BRIDGES	2,571,859,275.30	
HARBOURS/ SEA PORTS	49,258,417.20	
ZOOS, PARKS & RESERVES	919,027,222.77	

GOVERNMENT OF DELTA STATE

Supplementary Note to the 2021 Audited financial statements

ELECTRICITY DISTRIBUTION	141,774,261.95
MOTOR VEHICLES	412,750,000.00

AS PER CASHFLOW STATEMENTS **15,344,100,409.82**

69	Purchase/ Construction of PPE:	
	LAND	319,850,000.00
	BUILDING	35,017,546,916.91
	INFRASTRUCTURE	64,928,001,622.62
	PLANT&MACHINERY	3,767,564,005.16
	TRANS. EQUIP	2,412,457,477.34
	OFFICE EQUIP	569,911,537.33
	FURN.&FITTING	283,697,508.97

AS PER CASHFLOW STATEMENTS **107,299,029,068.33**

70	Purchase of Intangible Assets:	
	Research and Developments	5,263,508,454.91

AS PER CASHFLOW STATEMENTS **5,263,508,454.91**

71	Acquisition of Investments:	N
	Quoted investment	0
	unQuoted investment	0

AS PER CASHFLOW STATEMENTS **-**

72	PROCEEDS FROM EXTERNAL LOANS	N
	Newmap Projects	114,900,000.00
	DTS LIFE-NIGER DELTA PROJECTS FUND	599,500,000.00

AS PER CASHFLOW STATEMENTS **714,400,000.00**

73	PROCEEDS FROM INTERNAL LOANS	N
	FIDELITY SDG LOAN	600,000,000.00
	FIRST BANK BRIDGE LOAN	3,000,000,000.00
	ZENITH BRIDGE LOAN	38,000,000,000.00
	FGN BRIDGE LOAN	3,007,180,457.14

AS PER CASHFLOW STATEMENTS **44,607,180,457.14**

74	REPAYMENTS OF EXTERNAL LOANS	N
	Newmap Projects	3,807,406,401.04

GOVERNMENT OF DELTA STATE

**Supplementary Note to the 2021 Audited financial statements
AS PER CASHFLOW STATEMENTS**

3,807,406,401.04

75 REPAYMENTS OF INTERNAL LOANS

CBN SALARY BAILOUT	168,282,559.34
CBN CAPEX	519,282,390.42
ZENITH BRIDGE LOAN	18,000,000,000.00
ZENITH AGRIC LOAN (NEW)	2,000,000,000.00
FGN BUDGET SUPPORT FUNDS	67,281,864.32
FIRST BANK LOAN	3,000,000,000.00
UNITY BANK LOAN WRITTEN OFF	1,073,065,565.80

AS PER CASHFLOW STATEMENTS

24,827,912,379.88

**DELTA STATE GOVERNMENT
CASH AND BANK BALANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2021**

		CASH BOOK BALANCE	
S/N	NAME OF BANK OPERATED DURING THE YEAR	ACCT NUMB	AS AT 31ST DEC. 2021
1	ACCESS BANK PLC	SUNDRY	374,715,422.91
2	CITI BANK INTERNATIONAL	SUNDRY	154,716,173.17
3	DELTA TRUST BUILDING SOC DTSG IGR ACCOUNT	SUNDRY	32,779,692.54
4	ECOBANK PLC	SUNDRY	308,086,627.47
5	FIRST BANK PLC	SUNDRY	685,989,281.35
6	FCMB PLC	SUNDRY	523,992,021.84
7	FIDELITY BANK PLC	SUNDRY	5,814,143,648.40
8	GLOBUS BANK PLC	SUNDRY	52,483,271.74
9	GUARANTY TRUST BANK PLC	SUNDRY	182,955,875.17
10	HERITAGE BANK PLC	SUNDRY	350,044,827.06
11	IC GLOBAL MFB	SUNDRY	30,661,457.27
12	KEYSTONE BANK PLC	SUNDRY	109,334,468.35
13	POLARIS BANK LTD	SUNDRY -	1,016,350,131.96
14	PROVIDUS BANK PLC	SUNDRY	400,000,000.00
15	STANBIC IBTC BANK PLC	SUNDRY	48,992,960.93
16	STERLING BANK PLC	SUNDRY	2,948,299,734.34
17	UBA PLC	SUNDRY	891,369,955.12
18	UNION BANK PLC	SUNDRY	502,451,257.91
19	UNITY BANK PLC	SUNDRY	188,366,611.66
20	WEMA BANK PLC	SUNDRY	658,193,867.26
21	ZENITH BANK PLC	SUNDRY	3,367,317,575.37
AS PER FINANCIAL POSITION			16,608,544,597.90

NOTE: FOREIGN CURRENCY CONVERSION RATE:

\$1 = ₦ 383

1 Euro =

1 £ =

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

MOFI INVESTMENTS PORTFOLIO

FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/N	NAME OF COMPANY		2021			2020		
		H O L D I N G B/FWD	CURRENT HOLDING	COST/M KT VALAUE	TOTAL COST	CURRENT HOLDING	COST/M KT VALAUE	TOTAL COST
QUOTED COMPANIES								
1	Afribank Nig. Plc		1,333,332.00	2.00	666,666.00	1,333,332.00	2.00	666,666.00
2	Allico Insurance plc.		11,089,307.00	5.56	1,993,110.00	11,089,307.00	5.56	1,993,110.00
3	African Petroluem plc		12,500.00	2.00	6,250.00	12,500.00	2.00	6,250.00
4	Asaba Textile Mill plc	8,748,000.00	17,496,000.00		8,748,000.00	17,496,000.00		8,748,000.00
5	Ashaka Cement plc	1,105,074.00	390,490.00	49.74	7,851.00	390,490.00	49.74	7,851.00
6	Cadbury Nig, plc	509,668.00	509,668.00	2.67	191,125.50	509,668.00	2.67	191,125.50
7	Beta Glass Company Nig. Plc	20,018,699.00	22,518,699.00	2.28	9,872,597.50	22,518,699.00	2.28	9,872,597.50
8	Dunlop Nigeria plc	22,500.00	22,500.00	2.00	11,250.00	22,500.00	2.00	11,250.00
9	First Bank of Nigeria plc	6,589,396.00	7,089,396.00	0.40	17,817,730.00	7,089,396.00	0.40	17,817,730.00
10	Flour Mills plc	218,611.00	441,853.00	4.30	102,704.00	441,853.00	4.30	102,704.00
11	Guinness Nigeria plc		2,467,228.00	1.13	2,187,812.50	2,467,228.00	1.13	2,187,812.50
12	B.O.C. Gases plc		765.00	765.00	-	765.00	765.00	-
13	IMB International Bank plc		112,233.00	0.33	336,216.50	112,233.00	0.33	336,216.50
14	Unilever Nigeria plc		897,300.00	5.54	162,048.00	897,300.00	5.54	162,048.00
15	Mobil oil Nig. Plc	19,873.00	122,885.00	3.12	39,323.50	122,885.00	3.12	39,323.50
16	Nigerian Breweries plc		2,022,538.00	11.31	178,871.00	2,022,538.00	11.31	178,871.00
17	Nigerian Bottling Co plc		1,618,118.00	2.67	606,794.50	1,618,118.00	2.67	606,794.50
18	Nestle Foods plc		98,344.00	2.16	45,623.50	98,344.00	2.16	45,623.50
19	Unity Bank Plc (New Nig Bank)		165,000,000.00	0.28	595,088,610.00	165,000,000.00	0.28	595,088,610.00
20	Niger Insurance CO plc	840,000.00	840,000.00	3.43	245,000.00	840,000.00	3.43	245,000.00
21	The Okomu Oil Palm Plc	1,483,493.00	3,907,384.00	1.38	2,828,692.00	3,907,384.00	1.38	2,828,692.00
22	R.T Briscoe Nigeria Plc		329,061.00	3.60	91,406.00	329,061.00	3.60	91,406.00
23	Savannah Bank of Nig. Plc		150,000.00	2.00	75,000.00	150,000.00	2.00	75,000.00
24	Chevron (Taxaco Nigeria plc)		63,239.00	2.40	26,391.50	63,239.00	2.40	26,391.50
25	TotalFinaElf Nig.Plc		82,705.00	0.02	4,135,250.00	82,705.00	0.02	4,135,250.00
26	Union Bank of Nigeria plc		4,533,176.00	0.27	17,060,217.40	4,533,176.00	0.27	17,060,217.40
27	Oando (Unipetrol Nigeria plc)		54,166.00	3.05	17,752.50	54,166.00	3.05	17,752.50
28	West African Portland Cement plc	262,748.00	1,438,099.00	3.33	432,274.50	1,438,099.00	3.33	432,274.50
29	D.N. Meyer Plc		230.00	2.00	115.00	230.00	2.00	115.00
30	Royal Exchange Plc		50,954.00	2.00	25,477.00	50,954.00	2.00	25,477.00
31	K. Chellarams		484,022.00	2.00	242,011.00	484,022.00	2.00	242,011.00
32	Oceanic Bank Plc		537,012,803.00	2.00	268,506,402.00	537,012,803.00	2.00	268,506,402.00
33	UBA (STB)	19,156,409.00	34,840,618.00	0.25	137,015,200.00	34,840,618.00	0.25	137,015,200.00
34	Standard Trust Assurance (STACO)	73,333,332.00	73,333,332.00	1.47	49,999,995.00	73,333,332.00	1.47	49,999,995.00

35	Japaul Oil & Maritime		6,408,213.00	0.26	24,894,888.29	6,408,213.00	0.26	24,894,888.29
36	First Inland Bank		112,283.00	2.00	56,141.05	112,283.00	2.00	56,141.05
37	Zenith bank Plc	275,000.00		1.00	275,000.00		1.00	275,000.00
38	Access Bank Plc	1,300,000.00		1.00	1,300,000.00		1.00	1,300,000.00
39	Transcorp	5,008,697.00		1.00	5,008,697.00		1.00	5,008,697.00
40	HTF2	33,206,157.00		1.00	33,206,157.00		1.00	33,206,157.00

TOTAL QUOTED

1,183,504,650.74

1,183,504,650.74

UNQUOTED COMPANIES								
1	Bendel steel		70,000,000.00	1.00	70,000,000.00	70,000,000.00	1.00	70,000,000.00
2	Bendel Glass Coy.		315,000.00	2.01	157,000.00	315,000.00	2.01	157,000.00
3	Delta Trust Mortgage Finance		1,000,000,000.00	1.00	1,000,000,000.00	1,000,000,000.00	1.00	1,000,000,000.00
4	Delta Electric Power Ltd		100,000,000.00	1.00	100,000,000.00	100,000,000.00	1.00	100,000,000.00
5	Delta State Investment Trust Co. Plc		50,000,000.00	1.00	50,000,000.00	50,000,000.00	1.00	50,000,000.00
6	UIDC Plc		90,420,000.00	1.00	90,420,000.00	90,420,000.00	1.00	90,420,000.00
7	UIDC Securities Plc		100,000,000.00	1.00	100,000,000.00	100,000,000.00	1.00	100,000,000.00
8	Delta Transport Service LTD			-	288,000,000.00		-	288,000,000.00
9	Grand HotelsLTD		20,000,000.00	1.00	20,000,000.00	20,000,000.00	1.00	20,000,000.00
10	Mother cat overseas Ltd		205,000.00	0.001	205,000,000.00	205,000.00	0.001	205,000,000.00
11	Niger construction coy Ltd		5,125,000.00	2.50	2,050,000.00	5,125,000.00	2.50	2,050,000.00
12	Nigeria National Fish Coy, Ltd		630,000.00	1.00	630,000.00	630,000.00	1.00	630,000.00
13	Oil Palm Coy Ltd Ajagbodudu		500,000.00	1.00	500,000.00	500,000.00	1.00	500,000.00
14	Pamol (Nig) Ltd		333,000,000.00	2.22	150,000,000.00	333,000,000.00	2.22	150,000,000.00
15	Pedrochi & Coy Ltd		1,163,800.00	1.48	784,800.00	1,163,800.00	1.48	784,800.00
16	Urban Devt bank Ltd		5,161,290.00	1.00	5,161,290.00	5,161,290.00	1.00	5,161,290.00
17	Utagba Unor Rubber Estate Ltd		17,215,625.00	1.00	17,215,625.00	17,215,625.00	1.00	17,215,625.00
18	Mid Western Oil & Gas Ltd		10,000,000.00	0.20	50,000,000.00	10,000,000.00	0.20	50,000,000.00
19	African Timber & Plywood		909,000,000.00	1.00	909,000,000.00	909,000,000.00	1.00	909,000,000.00
20	HANS GREMLIN		32,579,395.00	0.21	150,000,000.00	32,579,395.00	0.21	150,000,000.00
21	84 SHOPS AT ABUJA			-	30,000,000.00		-	30,000,000.00
22	Cassava Processing Industry			-	200,000,000.00		-	200,000,000.00
23	OAN Port Services (10% Stake) 2006			-	45,000,000.00		-	45,000,000.00
24	Resort Int'l Ltd (Participation in ND Resort)			-	750,000,000.00		-	750,000,000.00
25	South Beach Co Ltd		85,714,285.00	0.57	150,000,000.00	85,714,285.00	0.57	150,000,000.00
26	OFN-Delta Farms Ltd		50,000,000.00	0.06	778,600,000.00	50,000,000.00	0.06	778,600,000.00
27	Warri Industrial Park Ltd		800,000.00	0.00	650,000,000.00	800,000.00	0.00	650,000,000.00
28	CBN ASABA STAFF AND PUBLIC HOUSING PROJECT @UGBOLO		699,999.00	-	128,000,000.00	699,999.00	-	128,000,000.00
29	DTSG INVESTMENT IN TRANSCORP UGHELLI POWER LTD (PLACEEMNT OFFER)				1,384,425,000.00			1,384,425,000.00

30	EURAFIC POWER LTD (SAPELE POWER DP/C (INVESTMENT CONFIRMATION & PAYMENT) 5% SHARES (\$15,000,000))				2,400,000,000.00			2,400,000,000.00
31	MINISTRY OF FINANCE INCORPORATION, DELTA INVESTMENT IN BENIN ELECTRICITY DISTRICT COMPANY PLC				785,344,582.50			785,344,582.50
32	CASSAVA STARCH MILL AT UZERE IN ISOKO				3,000,000.00			3,000,000.00
33	RECAPITALIZATION FOR DELTA TRUST MORTGAGE FINANCE LTD				2,500,000,000.00			2,500,000,000.00
34	5% SHORELINE OIL		20,000,000.00	0.02	1,320,000,000.00	20,000,000.00	0.02	1,320,000,000.00
35	UZERE CASSAVA MILL				156,900,000.00			156,900,000.00
36	ADDITION IN YEAR 2017 (Audited)				326,130,534.18			326,130,534.18
37	ADDITION-WARRI INDUSTRIAL PARK	ADDITION 2019			41,144,301.93			41,144,301.92
38	DELTA GLASS CO. LTD	ADDITION 2020	315,000.00	1.00	315,000.00	315,000.00	1.00	315,000.00
39	THE INFRASTRUCTURE BANK LTD	ADDITION 2020	5,116,190.00	0.99	5,161,290.00	5,116,190.00	0.99	5,161,290.00
40	VIGEO POWER LTD (BEDC)	ADDITION 2020	1,250,000.00	0.00	788,899,500.00	1,250,000.00	0.00	788,899,500.00
41	DELTA MALL DEV. COY LTD	ADDITION 2020	1,000,000.00		-	1,000,000.00		-
42	ASABA MALL DEV. COY LTD	ADDITION 2020	500,000.00		-	500,000.00		-
	TOTAL UNQUOTED				15,651,838,923.61			15,651,838,923.60
	GRAND TOTAL				16,835,343,574.35			16,835,343,574.34

DELTA STATE GOVERNMENT
NOTES TO THE 2021 AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021

SFTAS DISCLOSURE NOTE

Delta State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2021. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement dated 1st November, 2019. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

	2021			2020			2018		
MDAs	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	NAIRA'000								
MINISTRY OF FINANCE		80,073,153.50	80,073,153.50		550,000.00	550,000.00	117,344,473.00	20,471,948,117.37	20,589,292,590.37
MINISTRY OF ECONOMIC PLANNING		46,437,000.00	46,437,000.00		616,617,390.00	616,617,390.00	253,248,589.00	3,012,366,936.00	3,265,615,525.00
BOARD OF INTERNAL REVENUE		-	-			-	1,110,561,561.00	2,944,099,193.25	4,054,660,754.25
OFFICE OF THE ACCOUNTANT GENERAL		7,768,894.06	7,768,894.06			-	320,768,680.00	1,283,674,444.07	1,604,443,124.07
OFFICE OF THE AUDITOR GENERAL (STATE)		15,000,000.00	15,000,000.00			-			
DELTA STATE SPORT COMMISSION		161,430,200.00	161,430,200.00	88,611,640.00		88,611,640.00			
GOVERNMENT HOUSE & PROTOCOL		256,473,337.80	256,473,337.80		555,955,327.44	555,955,327.44			
ESTABLISHMENT AND PENSIONS		4,500,000.00	4,500,000.00			-			
MINISTRY OF EDUCATION(ALL)		35,000,000.00	35,000,000.00		201,268,140.00	201,268,140.00			
MINISTRY OF JUSTICE		588,000,000.00	588,000,000.00			-			
MINISTRY OF WOMEN AFFAIRS		49,975,000.00	49,975,000.00		196,649,100.00	196,649,100.00			
MINISTRY OF WORKS					520,000,000.00	520,000,000.00			
DELTA STATE PROCUREMENT AGENCY					135,450,000.00	135,450,000.00			
DELTA STATE SCHOLARSHIP BOARD					225,751,262.54	225,751,262.54			
DIR OF SCIENCE AND TECHNOLOGY					415,768,456.25	415,768,456.25			
MINISTRY OF TRADE AND INVESTMENTS					795,002,756.00	795,002,756.00			
MINISTRY OF WATER RESOURCES DEV.					188,375,000.00	188,375,000.00			
STATE INDEPENDENT ELECTORAL COM					300,000,000.00	300,000,000.00			
MINISTRY OF AGRICULTURE					504,780,000.00	504,780,000.00			
OFFICE OF THE SSG					25,000,000.00	25,000,000.00			
MINISTRY OF YOUTH DEV				973,587,600.00					
OFFICE OF THE CHIEF JOB CREATION OFFICER				835,615,984.00					
TOTAL	-	1,244,657,585.36	1,244,657,585.36	1,897,815,224.00	4,681,167,432.23	24,918,697,069.41	1,801,923,303.00	27,712,088,690.69	29,514,011,993.69

NOTE: FUND RELEASED FROM SFTAS GRANT FOR CAPITAL EXPENDITURE AMOUNTING TO N1,048,196,030.70 NOT PART OF THE ABOVE FIGURES FOR YEAR 2021

The State was found eligible to participate in the Program for year 2020 for verification and disbursements occurred during the year 2021.

The disbursement below were received as grants from the Federal Government in the State's {Consolidated Revenue Fund} and are reflected in the activity and balances under schedules to the Notes (Schedule for cash and bank balances).

	ACTUAL 2021	ACTUAL 2020	TOTAL COLLECTION TO DATE
Amount earned for 2018 performance		1,620,000,000.00	1,620,000,000.00
Amount earned for 2019 performance		3,344,000,000.00	3,344,000,000.00
Amount earned for 2020 performance		2,850,000,000.00	2,850,000,000.00
Amount earned for 2021 performance	3,441,320,000.00	-	3,441,320,000.00
TOTAL	3,441,320,000.00	7,814,000,000.00	11,255,320,000.00

ENWA J.E
PS/ACCOUNTANT GENERAL
22nd June, 2022

GOVERNMENT OF DELTA STATE

Supplementary Note to the 2021 Audited financial statements

1 GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
		2021			2020		
		A	B		A	B	
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	JANUARY	1,506,938,434.53	1,066,018,257.43	2,572,956,691.96	2,272,155,242.75	1,413,217,623.33	3,685,372,866.08
	FEBRUARY	1,363,852,757.70	1,420,910,692.20	2,784,763,449.90	1,891,833,183.97	1,413,217,623.32	3,305,050,807.29
	MARCH	1,346,729,089.17	1,018,480,839.66	2,365,209,928.83	1,501,096,335.81	1,417,672,358.12	2,918,768,693.93
	APRIL	1,431,142,878.70	1,018,480,839.66	2,449,623,718.36	1,539,904,591.68	1,417,672,358.12	2,957,576,949.80
	MAY	1,723,344,918.23	1,018,480,839.66	2,741,825,757.89	888,810,042.47	1,417,672,358.13	2,306,482,400.60
	JUNE	1,301,317,535.38	1,018,480,839.66	2,319,798,375.04	1,561,834,212.11	1,040,028,182.93	2,601,862,395.04
	JULY	2,128,818,247.00	1,592,863,814.46	3,721,682,061.46	1,693,086,325.90	1,040,028,182.93	2,733,114,508.83
	AUGUST	2,358,505,516.66	1,592,863,814.44	3,951,369,331.10	2,418,915,492.83	1,040,028,182.92	3,458,943,675.75
	SEPTEMBER	1,500,458,271.73	1,624,071,956.79	3,124,530,228.52	2,467,729,590.69	953,991,457.83	3,421,721,048.52
	OCTOBER	2,012,974,235.40	1,634,507,787.54	3,647,482,022.94	1,234,331,899.82	953,991,457.83	2,188,323,357.65
	NOVEMBER	761,928,961.89	1,624,071,946.78	2,386,000,908.67	1,303,117,632.03	953,991,457.82	2,257,109,089.85
	DECEMBER	1,413,951,943.57	1,650,149,510.35	3,064,101,453.92	1,516,822,731.97	1,065,241,457.81	2,582,064,189.78
	TOTAL	18,849,962,789.96	16,279,381,138.63	35,129,343,928.59	20,289,637,282.03	14,126,752,701.09	34,416,389,983.12
SHARE OF STATUTORY ALLOCATION							
		C	D	E	TOTAL		
	MONTH	Statutory Allocation	Share of Excess Crude oil A/c(Mineral Revenue)	Value Added Tax Allocation	2021	2020	
	JANUARY	2,572,956,691.96	10,116,542,265.94	2,075,637,346.62	14,765,136,304.52	36,727,583,825.86	
	FEBRUARY	2,784,763,449.90	20,698,443,162.99	1,762,635,769.93	25,245,842,382.82	33,333,180,311.79	
	MARCH	2,365,209,928.83	13,832,262,670.71	1,957,597,643.70	18,155,070,243.24	36,655,637,419.91	
	APRIL	2,449,623,718.36	13,164,576,198.67	2,035,522,377.64	17,649,722,294.67	40,109,917,112.82	
	MAY	2,741,825,757.89	22,337,134,357.02	2,360,775,711.50	27,439,735,826.41	29,281,076,438.00	
	JUNE	2,319,798,375.04	9,356,315,823.61	2,283,599,611.77	13,959,713,810.42	28,070,365,626.50	

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

	JULY	3,721,682,061.46	26,220,693,586.86	1,940,757,539.78	31,883,133,188.10	23,870,719,753.53
	AUGUST	3,951,369,331.10	16,036,804,375.93	1,834,153,588.02	21,822,327,295.05	32,512,909,429.21
	SEPTEMBER	3,124,530,228.52	10,298,593,218.75	2,105,037,668.47	15,528,161,115.74	26,228,452,717.98
	OCTOBER	3,647,482,022.94	17,619,086,117.14	1,979,344,482.27	23,245,912,622.35	32,631,223,747.97
	NOVEMBER	2,386,000,908.67	19,350,005,316.12	1,873,773,738.06	23,609,779,962.85	28,215,430,769.43
	DECEMBER	3,064,101,453.92	15,121,373,966.03	2,238,238,883.16	20,423,714,303.11	27,007,738,675.56
	TOTAL	35,129,343,928.59	194,151,831,059.77	24,447,074,360.92	253,728,249,349.28	374,644,235,828.56

2	TAX REVENUE	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12010101	Personal Taxes (PAYE)	70,727,085,605.72	64,859,286,171.05	5,867,799,434.67	51,874,212,390.07
12010102	Personal Income Tax (Self Employed Persons)	525,686,281.37	526,900,000.00	- 1,213,718.63	446,789,613.76
12010103	D/S Internal Revenue Card Project (DSIR Crd)	-	-	-	450,661.08
12010104	Tax Audit and Investigation (Personal Income Taxes & Others)	1,006,399,777.79	1,006,500,000.00	- 100,222.21	334,099,509.58
12010106	Penalty For Offences & Interest	4,161,000.00	4,170,000.00	- 9,000.00	13,446,169.66
12010107	Identifiable Group Tax (IGT)	-	-	-	-
12010201	Sales Tax (Arrears)	-	-	-	441,111,334.07
12010203	Property Tax	328,520.04	400,000.00	- 71,479.96	115,000.00
12010204	Reimbursement of Tax on Dividends	-	-	-	-
12010206	Capital Gain Taxes	48,469,178.83	48,500,000.00	- 30,821.17	4,952,941.88
12010210	Withholding Tax Consultancy	4,964,684,128.98	5,000,000,000.00	- 35,315,871.02	4,781,971,223.14
12010215	Cattle tax	12,782,380.22	12,790,000.00	- 7,619.78	591,409.92
12010216	Pools Betting tax	10,686,680.00	10,700,000.00	- 13,320.00	6,420,120.00
	Total	72,263,661,184.92	66,397,256,171.05	5,866,405,013.87	53,110,224,678.22

2	SUMMARY OF NON TAX REVENUE:	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020100	LICENCES (12020100)	1,419,488,121.92	1,419,572,600.00	- 84,478.08	298,034,856.49
12020400	FEES (12020400)	2,661,391,425.85	2,661,236,200.00	155,225.85	2,338,957,003.21
12020500	FINES- GENERAL (12020500)	40,557,791.38	40,568,500.00	- 10,708.62	42,767,615.94
12020600	SALES (12020600)	10,311,500.00	10,356,000.00	- 44,500.00	7,005,575.00
12020700	EARNINGS: 12020700	1,041,772,933.88	1,041,776,900.00	- 3,966.12	30,582,530.42
12020800	RENT ON GOVT BUILDINGS: 12020800	1,153,000.00	1,155,500.00	- 2,500.00	238,000.00
12020900	RENT ON LAND & OTHERS: 12020900	5,814,000.00	5,817,000.00	- 3,000.00	8,510,000.00
12021000	REPAYMENTS :12021000	356,300.00	358,000.00	- 1,700.00	3,418,960.21
12021300	REIMBURSEMENT:12021300	378,244.03	382,800.00	- 4,555.97	16,187,805.42
	TOTAL	5,181,223,317.06	5,181,223,500.00	- 182.94	2,745,702,346.69

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

ADMIN COD	DETAILS OF NON TAX REVENUE BY MDAs:	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
	LICENCES (12020100)				
12020101	Radio/Television Station Licenses	500,000.00	550,000.00	- 50,000.00	-
12020103	Rregistration of Voluntary Organizations	3,270,000.00	3,270,500.00	- 500.00	2,644,000.00
12020104	Inland Water Ways Licenses	1,800,200.00	1,850,000.00	- 49,800.00	-
12020114	Bush Clearing/Tractor hiring service	-		-	-
12020115	Borehole Drilling Licenses	3,796,900.00	3,797,000.00	- 100.00	505,000.00
12020116	Pool Betting & Casino Licenses	2,200,000.00	2,100,000.00	100,000.00	520,000.00
12020117	CINEMATOGRAPHY LICENCES			-	
12020118	Drivers Licenses	262,985,576.72	262,985,900.00	- 323.28	125,954,736.66
12020119	Motor Vehicle Licenses	912,236,490.46	912,236,900.00	- 409.54	7,579,140.11
12020120	Patent Medicine & Drug Store Licenses	162,025.00	163,000.00	- 975.00	-
12020121	Private Schools Licenses	186,185,500.00	186,185,900.00	- 400.00	37,731,000.00
12020122	Health Facilities Licenses	16,825,000.00	16,826,000.00	- 1,000.00	8,175,500.00
12020123	Trade Permit	459,074.74	460,000.00	- 925.26	234,786.64
12020125	Games Licenses			-	3,040,000.00
12020127	Learners Permit			-	164,500.00
12020129	Motor Cycle Licenses	694,785.00	695,000.00	- 215.00	798,600.00
12020130	Veterinary Clinic Licence	524,800.00	525,000.00	- 200.00	-
12020131	Games And Sawmill Licenses	3,680,000.00	3,700,000.00	- 20,000.00	-
12020134	Pipeline License	6,900,500.00	6,900,900.00	- 400.00	-
12020135	Reg & Licence of Cold Stores	240,000.00	250,000.00	- 10,000.00	-
12020139	Accreditation of Consultants	200,000.00	201,000.00	- 1,000.00	110,000.00
12020140	Reg of Timber Contractor			-	7,027,000.00
12020141	Saw mill Operating License	1,341,000.00	1,342,000.00	- 1,000.00	984,000.00
12020143	Road/Street Usage/Closure Permit	435,000.00	440,000.00	- 5,000.00	
12020144	Reg of NGOs	4,860,000.00	4,861,000.00	- 1,000.00	190,000.00
12020145	Road Worthiness	160,000.00	200,000.00	- 40,000.00	50,000.00
12020146	Registration of Cooperatives Fees			-	581,500.00
12020147	Reg of Patent Store/Chemist/Pharmacists			-	
12020149	Day care /Nursery Reg fee			-	150,000.00
12020150	Hotel and Occupancy Reg Fee	6,451,270.00	6,451,500.00	- 230.00	1,637,000.00
12020151	Reg of Practitioners	3,580,000.00	3,581,000.00	- 1,000.00	466,500.00
12020153	Snookers Licenses			-	99,491,593.08
		-		-	

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

	TOTAL	1,419,488,121.92	1,419,572,600.00	-	84,478.08	298,034,856.49
					-	
	FEES (12020400)	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12020403	Effluent Discharge Fees	22,265,100.00	22,265,500.00	-	400.00	6,279,996.00
12020404	Fire Service Fees	13,415,215.00	13,415,500.00	-	285.00	3,797,500.00
12020405	Accommodation, food services & Tourism Estab			-		
12020406	Urban Water Board Fees			-		10,000.00
12020407	Waste Management Fees	7,818,120.00	7,818,300.00	-	180.00	1,625,000.00
12020410	Forest Assessment Fees	7,261,000.00	7,261,500.00	-	500.00	5,478,500.00
12020411	Toll Fees on movement of log/plant/timber/plywood/	226,050.00	226,500.00	-	450.00	445,000.00
12020412	Forest Out-turn Volumn rates	1,500,000.00	1,500,500.00	-	500.00	2,826,000.00
12020413	Forest Tarrif on Stumpage Rates	2,890,100.00	2,900,000.00	-	9,900.00	820,000.00
12020414	Ecological Tariff	39,393,000.00	39,393,500.00	-	500.00	1,510,000.00
12020415	Contractors Reg Fees	101,784,078.00	101,504,910.00	279,168.00		18,688,875.00
12020416	Meat Inspection Fee	41,515,545.00	41,515,900.00	-	355.00	14,631,500.00
12020418	Produce Inspection Fee	475,000.00	480,000.00	-	5,000.00	6,571,857.51
12020419	Veterinary Inspection Fee	3,705,000.00	3,706,000.00	-	1,000.00	1,153,879.44
12020421	Govt Hospital Service Fee	12,845,843.83	12,845,900.00	-	56.17	15,000.00
12020422	Passenger Carriage Fee	30,825,677.00	30,825,900.00	-	223.00	
12020423	Application fees for legal documents	9,131,000.00	9,131,500.00	-	500.00	3,551,590.00
12020424	Search Fee Lands, Survey and Urban Dev	10,454,304.32	10,454,900.00	-	595.68	5,876,951.19
12020425	Tender Fees	294,854,500.00	294,854,900.00	-	400.00	197,279,000.00
12020426	School Fees	515,250.00	515,900.00	-	650.00	571,577.50
12020427	Business Premises Fees	63,998,500.00	63,998,900.00	-	400.00	35,492,840.24
12020429	Audit Fees	10,767,446.52	10,767,900.00	-	453.48	7,193,630.00
12020430	Court Fees	416,158,452.12	416,158,900.00	-	447.88	312,858,553.37
12020431	Exams Fees	5,019,127.96	5,019,500.00	-	372.04	940,200.00
12020432	Deeds (Lands Instr and Reg. Land Fees)			-		272,131.00
12020433	C of O Processing	1,285,466,573.89	1,285,470,000.00	-	3,426.11	448,596,000.18
12020434	Recertification of Co-operative Societies	10,000.00	10,000.00	-		40,100.00
12020436	Consent			-		
12020437	Reg of Lease/Sub Lease	2,703,170.00	2,800,000.00	-	96,830.00	270,000.00
12020440	Stamp Duties & Penalties	229,465,470.67	229,465,900.00	-	429.33	120,892,841.89
12020441	Consultancy Service Fee			-		
12020442	Road Reinstatement Fees	46,927,901.54	46,927,990.00	-	88.46	

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

12020443	Agreement Fees			-	1,141,253,479.89
12020445	Teacher Training Fees/levy			-	15,000.00
12020447	Player Transfer/Hire Fees			-	
	TOTAL	2,661,391,425.85	2,661,236,200.00	155,225.85	2,338,957,003.21
				-	
				-	
	FINES- GENERAL (12020500)	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020502	Illegal use of power/Electrical facility fine	122,961.12	123,000.00	- 38.88	-
12020503	Charges for Traffic Offence	18,367,700.00	18,368,000.00	- 300.00	27,983,000.00
12020505	Fines/Penalties (General)	17,489,800.26	17,499,000.00	- 9,199.74	11,338,120.94
12020506	Court fines	4,354,330.00	4,355,000.00	- 670.00	3,028,495.00
12020507	Illegal Forest Activity Fines	223,000.00	223,500.00	- 500.00	418,000.00
				-	
	TOTAL	40,557,791.38	40,568,500.00	- 10,708.62	42,767,615.94
				-	
	SALES (12020600)	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020601	Sale of Maps	5,000,000.00	5,000,000.00	-	2,016,475.00
12020603	Scanning and Printing of Maps			-	20,000.00
12020604	Sales of Plants and Equipment	429,000.00	430,000.00	- 1,000.00	-
12020605	Sales of Journal & Publications	345,000.00	346,000.00	- 1,000.00	15,000.00
12020607	Sales of Stores/Scraps/Unservicable items	1,710,000.00	1,750,000.00	- 40,000.00	1,993,600.00
12020611	Sales of improved seeds/chemical			-	-
12020612	Sales of farm Produce			-	10,000.00
12020614	Sales of Government Vehicles	2,823,000.00	2,825,000.00	- 2,000.00	1,248,000.00
12020615	Sales Of Government properties//Industries	4,500.00	5,000.00	- 500.00	-
12020616	Sales of Proceedings			-	1,702,500.00
	TOTAL	10,311,500.00	10,356,000.00	- 44,500.00	7,005,575.00
				-	
	EARNINGS: 12020700	2021			2020

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020701	Earnings on Hire of Tractors	3,309,000.00	3,309,500.00	- 500.00	600,000.00
12020702	Berthing on Public Jetties			-	1,820,200.00
12020703	Demurrage/Safekeeping of broken down vehicles/wate	36,288,256.75	36,288,500.00	- 243.25	16,062,235.42
12020705	Earnings for Printing of Documents	139,500.00	139,900.00	- 400.00	122,000.00
12020708	Earnings from Consultancy Services			-	8,000.00
12020710	Earnings from Hire of Plants & Equipment			-	
12020711	Earnings from the use if Govt Vehicles			-	8,245,000.00
12020712	Earning From Use Of Govt Properties (Halls & Confe	272,000.00	272,500.00	- 500.00	165,000.00
12020714	Earnings from Medical Services			-	240,020.00
12020716	Earnings from Tourism/Culture/Arts Centres			-	150,000.00
12020717	Earnings from Guest Houses	60,000.00	61,000.00	- 1,000.00	60,000.00
12020718	Earnings from Commercial Activities	1,000,800,177.13	1,000,800,500.00	- 322.87	1,160,075.00
12020719	Earnings from Hiring of Stadia	904,000.00	905,000.00	- 1,000.00	150,000.00
12020721	Earnings from Riverine related activities			-	1,800,000.00
	TOTAL	1,041,772,933.88	1,041,776,900.00	- 3,966.12	30,582,530.42
				-	
	RENT ON GOVT BUILDINGS: 12020800	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020801	Rent of Govt Properties (Hiring of Pavilion, Domes)	1,145,000.00	1,145,500.00	- 500.00	25,000.00
12020803	Leasing of govt Properties			-	112,400.00
12020807	Rent from Shops	8,000.00	10,000.00	- 2,000.00	70,600.00
12020808	Rent on Hotels and Parks			-	30,000.00
	TOTAL	1,153,000.00	1,155,500.00	- 2,500.00	238,000.00
				-	
	RENT ON LAND & OTHERS: 12020900	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12020901	Rent on Govt Land			-	345,000.00
12020904	Rents of plots & Sites services Program			-	
12020905	Lease rentals	5,309,000.00	5,309,500.00	- 500.00	600,000.00
12020906	Ground Rent			-	7,409,500.00
12020910	Rent from Parking Lots			-	25,500.00

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

12020918	Rent of Chairs	55,000.00	55,500.00	-	500.00	65,000.00
12020921	Hiring of Information Equipment	450,000.00	452,000.00	-	2,000.00	65,000.00
12020924	Hire of Govt vehicle/Bus			-		
	TOTAL	5,814,000.00	5,817,000.00	-	3,000.00	8,510,000.00
				-		
	REPAYMENTS :12021000	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12021001	Motor vehicle Advances	300,000.00	300,500.00	-	500.00	
12021002	Loan and Advances Repaymens			-		3,414,436.21
12021003	Motor Vehicle Advances			-		4,524.00
12021006	Motor vehicle Refurbishing Loan	6,300.00	6,500.00	-	200.00	
12021008	Loan Repayment CAC (=N= Billion)	50,000.00	51,000.00	-	1,000.00	
	TOTAL	356,300.00	358,000.00	-	1,700.00	3,418,960.21
				-		
				-		
	REIMBURSEMENT:12021300	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12021301	Fefunds from Fed Government	378,244.03	382,800.00	-	4,555.97	1,962,000.00
12021304	Reimburs: Officers seconded to Non-Govt. Dept			-		14,220,805.42
12021305	Federal pensions Gratuity			-		5,000.00
	TOTAL	378,244.03	382,800.00	-	4,555.97	16,187,805.42
	GRAND TOTAL FOR NON-TAX REVENUE	5,181,223,317.06	5,181,223,500.00	-	182.94	2,745,702,346.69
				-		
				-		
				-		
	MISCELLANEOUS:12021400	2021			2020	
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL	
12021402	Overpayment refunded (including Paris and FGN Refund)			-		906,059,417.54
12021403	Voluntary Contri by Indivi & Organ to revamp the ec			-		
12021404	Sundries (Deposit recovered)	284,383,789.44	284,383,900.00	-	110.56	94,910,974.21
12021409	Recovery of Public Funds	194,921,124.54	194,921,500.00	-	375.46	

GOVERNMENT OF DELTA STATE
Supplementary Note to the 2021 Audited financial statements

12021417	Formal Sector contribution (Organised Private Sect)		145,556,125.95	-	145,556,125.95
	unclaimed salaries	751,471,397.60	751,471,500.00	-	102.40
	Higher education internally generated revenue	6,943,803,333.84	6,943,803,900.00	-	566.16
	Hospital Management Board internally generated revenue	745,756,176.16	745,756,500.00	-	323.84
TOTAL		8,920,335,821.58	9,065,893,425.95	145,557,604.37	1,000,970,391.75
INVESTMENT INCOME		2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
	INVESTMENT INCOME (DIVIDEND):12021100			-	
12021102	Dividend received	169,209,316.36	169,209,316.36	-	85,538,687.05
12021103	Other Investment Income	57,740.99	57,740.99	-	
GRAND TOTAL		169,267,057.35	169,267,057.35	-	85,538,687.05
				-	
				-	
5.0	INTEREST EARNED: 12021200	2021			2020
		ACTUAL	FINAL BUDGET 2021	VARIANCE	ACTUAL
12021210	Bank Interest (Interest Income)	8,585,000.00	8,585,000.00	-	14,598,887.98
TOTAL		8,585,000.00	8,585,000.00	-	14,598,887.98

				GOVERNMENT OF DELTA STATE				
				NOTES TO THE FINANCIAL STATEMENTS				
				EIGHT YEARS FINANCIAL SUMMARY				
	ACCRUAL BASIS					CASH BASIS		
YEAR	2021	2020	2019	2018	2017	2016	2015	2014
STATEMENT OF FINANCIAL POSITIONS:								
ASSETS								
CURRENT ASSETS:	N	N	N	N	N	N	N	N
CASH & BANK BALANCES	16,608,544,597.91	23,138,576,287.41	5,879,335,114.91	32,730,293,857.54	21,045,245,015.73	- 9,557,857,685.40	25,579,293,913.33	9,007,912,050.14
MOFI INVESTMENTS	16,835,343,574.34	16,835,343,574.34	16,603,362,670.54	16,172,918,368.62	15,869,266,213.62	15,543,135,679.44	15,543,135,679.44	15,543,135,679.44
LOANS & ADVANCES	18,157,704,672.44	16,616,371,807.89	16,616,371,807.89	19,560,385,352.33	13,177,112,874.33	11,852,154,274.14	11,852,154,274.14	8,665,595,994.58
RECEIVABLES	1,522,024,106.03	814,662,297.52	2,277,126,853.40	700,914,607.59	1,754,266,056.50	-	-	-
PREPAYMENT	15,344,100,409.82	10,327,771,108.09	4,709,206,476.27	-	21,196,000.00	-	-	-
INVENTORIES	57,545,334.53	9,993,525.00	9,993,525.00	-	47,024,033.66	-	-	-
SPECIAL PROJECTS ACCOUNT		-	-	-	-	128,102,896,670.89	138,377,842,441.89	87,403,002,775.73
TOTAL LIQUID ASSETS	68,525,262,695.07	67,742,718,600.25	46,095,396,448.01	69,164,512,186.08	51,914,110,193.84	145,940,328,939.07	191,352,426,308.80	120,619,646,499.89
NON-CURRENT ASSETS:								
PROPERTY, PLANT & EQUIPMENT	1,194,800,598,595.29	296,119,053,358.10	349,899,946,146.14	243,983,602,376.87	117,146,199,595.57			
INTANGIBLE (SPECIAL PROJ ACCT)	67,145,084,227.14	79,369,033,217.16	88,205,013,505.56	100,230,652,465.31	114,166,774,568.10	-	-	-
TOTAL NON-CURRENT ASSETS:	1,261,945,682,822.44	375,488,086,575.26	438,104,959,651.70	344,214,254,842.18	231,312,974,163.67	-	-	-
TOTAL ASSETS	1,330,470,945,517.50	443,230,805,175.51	484,200,356,099.71	413,378,767,028.26	283,227,084,357.51	145,940,328,939.07	191,352,426,308.80	120,619,646,499.89
LIABILITIES:								
CURRENT LIABILITIES:								
UNREMITTED DEDUCTION @ SOURCE (WHT,VAT & STAMP DUTIES)	5,619,466,930.97	5,952,460,777.88	5,794,057,502.34	3,016,473,248.28	43,140,471.23	-	-	-
PAYABLES	46,375,302,600.12	117,610,712,605.14	177,407,145,663.18	123,452,744,335.22	46,228,215,499.98	-	-	-
TOTAL CURRENT LIABILITIES	51,994,769,531.09	123,563,173,383.02	183,201,203,165.52	126,469,217,583.50	46,271,355,971.21	-	-	-
CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER,				-	-	1,098,359,427.97	36,235,511,026.70	16,804,676,866.48
INTERNAL LOANS	131,658,680,000.28	111,185,081,830.96	103,349,091,002.11	103,027,653,099.70	109,922,018,749.45	116,556,766,277.21	128,679,736,949.39	86,331,286,805.51
EXTERNAL LOANS	32,787,124,539.78	34,098,710,676.12	27,025,712,440.44	18,808,524,222.79	17,809,404,779.40	11,546,130,393.68	9,698,105,492.50	1,071,715,969.48
OTHER FUNDS	69,694,528.33	326,774,727.91	139,268,570.09	81,280,336.89	92,682,544.35	16,739,072,840.21	16,739,072,840.21	16,411,966,858.42
TOTAL PUBLIC FUNDS & LONG TERM LOANS	164,515,499,068.39	145,610,567,234.99	130,514,072,012.64	121,917,457,659.38	127,824,106,073.20	145,940,328,939.07	191,352,426,308.80	120,619,646,499.89
TOTAL LIABILITIES	216,510,268,599.48	269,173,740,618.01	313,715,275,178.16	248,386,675,242.88	174,095,462,044.41	145,940,328,939.07	191,352,426,308.80	120,619,646,499.89
TOTAL NET ASSETS	1,113,960,676,918.02	174,057,064,557.50	170,485,080,921.55	164,992,091,785.38	109,131,622,313.10	-	-	-
NET ASSETS AND EQUITY:								
RESERVES	1,069,431,815,854.94	123,801,137,564.59	95,417,123,172.72	97,597,011,545.68	96,304,395,204.24	-	-	-
ACCUMULATED PROFIT/(LOSS) FOR YEAR	44,528,861,063.07	50,255,926,992.93	75,067,957,748.83	67,395,080,239.69	12,827,227,108.86			
TOTAL	1,113,960,676,918.01	174,057,064,557.52	170,485,080,921.55	164,992,091,785.37	109,131,622,313.10	145,940,328,939.07	191,352,426,308.80	120,619,646,499.89
STATEMENT OF PERFORMANCE/CONSOLIDATED REVENUE FUND								
OPENING BALANCE 1ST JANUARY				-	-	-	16,558,372,867.39	21,994,097,404.36

				GOVERNMENT OF DELTA STATE				
				NOTES TO THE FINANCIAL STATEMENTS				
				EIGHT YEARS FINANCIAL SUMMARY				
	ACCRUAL BASIS					CASH BASIS		
YEAR	2021	2020	2019	2018	2017	2016	2015	2014
INTERNAL REVENUE	77,444,884,502.03	55,856,363,076.04	59,989,013,430.50	54,104,235,831.88	55,036,553,289.01	45,586,142,651.63	53,303,244,398.69	43,168,077,240.15
STATUTORY ALLOCATION	229,281,174,988.36	187,459,276,699.67	219,523,246,231.93	234,707,000,421.30	132,088,602,070.57	86,864,402,148.38	121,834,684,073.00	197,195,189,375.75
VAT	24,447,074,360.92	17,071,036,206.18	14,767,378,587.54	13,060,073,803.71	11,321,599,918.25	9,592,344,336.46	-	-
OTHER RECURRENT RECEIPTS	12,539,507,878.93	10,561,384,730.78	57,688,344,718.47	54,339,656,234.48	45,743,555,150.22	14,500,000,000.00		
TOTAL RECURRENT REVENUE	343,712,641,730.24	270,948,060,712.67	351,967,982,968.44	356,210,966,291.37	244,190,310,428.05	156,542,889,136.47	191,696,301,339.08	262,357,364,020.26
PERSONNEL COST	88,744,300,491.53	87,339,998,905.79	78,172,030,821.88	71,289,737,051.51	68,401,392,020.01	67,210,450,209.52	67,864,861,224.00	67,752,697,845.47
OVERHEAD COST	77,547,451,188.88	54,445,493,291.45	103,362,489,755.30	79,637,342,832.55	39,892,356,996.49	41,848,764,437.21	63,521,580,496.63	63,548,481,476.65
SOCIAL BENEFIT (PENSIONS AND GRATUITIES)	11,833,643,174.30	10,053,937,659.72	11,308,759,301.55	18,247,410,297.17	29,481,945,678.43	3,628,438,432.64	11,719,350,709.11	16,306,545,055.81
SOCIAL CONTRIBUTION	8,828,464,461.99	9,118,270,118.85	2,598,329,662.96	-	-	-	-	-
PUBLIC DEBT CHARGES	12,566,843,753.91	11,404,201,190.33	12,115,284,321.36	12,325,831,134.71	14,103,962,254.87	24,739,615,133.47	63,934,927,287.21	42,087,660,040.15
GRANTS AND CONTRIBUTIONS	16,177,481,294.95	8,074,115,996.53	12,087,757,591.60	20,418,278,378.29	15,727,351,721.89	5,091,115,475.00	12,462,220,627.61	13,081,516,846.36
TRANSFER TO OTHER GOVT AGENCIES(DESOPADEC)	25,800,000,000.00	24,300,060,007.03	31,714,247,735.28	35,103,579,878.77	17,285,000,000.00	9,766,562,024.47	-	-
DEPRECIATION/AMORTISATION	107,941,523,294.53	85,716,455,928.05	92,936,206,269.37	64,620,933,587.53	46,471,074,647.50	-	-	-
EXCHANGE GAIN/LOSS	1,952,586,174.32	5,307,558,370.82	-	-	-	-	-	-
TOTAL EXPENDITURE	351,392,293,834.41	295,760,091,468.57	344,295,105,459.30	301,643,113,160.53	231,363,083,319.19	152,284,945,712.31	219,502,940,344.56	202,776,901,264.44
TRANSFER TO CAPITAL DEV FUND				-	-	4,257,943,424.16	- 27,806,639,005.48	59,580,462,755.82
ACCUMULATED SURPLUS/(LOSS)	- 7,679,652,104.17	- 24,812,030,755.90	7,672,877,509.14	54,567,853,130.84	12,827,227,108.86	156,542,889,136.47	191,696,301,339.08	262,357,364,020.26
CAPITAL DEVELOPMENT FUND								
OPENING BALANCE 1ST JANUARY	-	-	-	-	-	36,235,511,026.70	-	-
TRANSFER FROM CONSOLIDATED REV FUND	-	-	-	-	-	4,257,943,424.16	- 27,806,639,005.48	59,580,462,755.82
VALUE ADDED TAX	-	-	-	-	-	-	9,265,096,194.86	9,619,182,846.26
INTERNAL LOANS RECEIVED	44,607,180,457.14	11,500,000,000.00	1,250,000,000.00	2,550,000,000.00	12,086,542,782.81	12,114,000,000.00	104,513,522,933.12	54,170,563,571.93
EXTERNAL LOANS RECEIVED	714,400,000.00	1,977,271,558.25	8,540,000,000.00	1,161,569,940.77	3,085,558,321.19		-	-
OTHER CAPITAL RECEIPTS				-	-	2,756,149,772.00	2,000,000,000.00	
TOTAL CAPITAL RECEIPTS	45,321,580,457.14	13,477,271,558.25	9,790,000,000.00	3,711,569,940.77	15,172,101,104.00	19,128,093,196.16	115,778,619,127.98	63,789,746,418.19
SUB-TOTAL	45,321,580,457.14	13,477,271,558.25	9,790,000,000.00	3,711,569,940.77	15,172,101,104.00	55,363,604,222.86	87,971,980,122.50	123,370,209,174.01
LESS CAPITAL EXPENDITURE				-	-	54,265,244,794.48	51,736,469,095.80	106,811,836,306.62
CAPITAL DEVELOPMENT FUND 31ST DECEMBER	45,321,580,457.14	13,477,271,558.25	9,790,000,000.00	3,711,569,940.77	15,172,101,104.00	1,098,359,428.38	36,235,511,026.70	16,558,372,867.39

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY OVERHEAD COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

Code		2021 Original Budget	PROPOSED FINAL BUDGET 2021	2021 Performance Year to Date (Q1-Q4)			TOTAL ACTUAL	% Performance Year to Date against 2021	
								Original Budget	BUDGET BALANCE
				BANK (MGT)SPECIAL OVERHEAD	BANK (TCO1) REGULAR OVERHEAD	TOTAL BANK	ACCRUED OVERHEAD (MEP/JOURNALS)	TOTAL EXPENDITURE	
010000000000	Administration Sector								
1 011100100100	Government House & Protocol (GHP)	12,554,844,234.00	19,286,429,000.00	16,666,130,749.83	2,326,898,200.00	18,993,028,949.83	293,399,821.79	19,286,428,771.62	100.00 228.38
2 011100100200	Deputy Governor's Office	1,038,949,973.00	982,000,000.00		981,349,973.04	981,349,973.04		981,349,973.04	99.93 650,026.96
3 011100100300	Delta State Tenders Board	-	57,000,000.00		57,000,000.00	57,000,000.00		57,000,000.00	100.00 -
4 011100100400	Contractors' Registration Board	-	2,400,000.00		2,400,000.00	2,400,000.00		2,400,000.00	100.00 -
5 011100200100	Office of the Senior Political Adviser	255,000,000.00	60,000,000.00	30,947,500.00	26,400,000.00	57,347,500.00		57,347,500.00	95.58 2,652,500.00
6 011100400100	Security Trust Fund Office	18,000,000.00	276,000,000.00	266,752,688.39	8,400,000.00	275,152,688.39		275,152,688.39	99.69 847,311.61
7 011100500100	Directorate of Sustainable Development Go	54,000,000.00	37,610,000.00	31,606,467.51	6,000,000.00	37,606,467.51		37,606,467.51	99.99 3,532.49
8 011100600100	Office of the Executive Assistant, Communic	20,000,000.00	230,480,000.00	190,075,000.00	40,400,000.00	230,475,000.00		230,475,000.00	100.00 5,000.00
9 011100700100	Delta State Signage and Advertising Agency	33,500,000.00	33,500,000.00		30,000,000.00	30,000,000.00		30,000,000.00	89.55 3,500,000.00
10 011100800100	State Emergency Management Agency	204,700,000.00	217,308,000.00	94,607,922.42	122,700,000.00	217,307,922.42		217,307,922.42	100.00 77.58
11 011100900100	Education Monitoring Office	5,000,000.00	5,000,000.00	-		-		-	0.00 5,000,000.00
12 011101000100	Religious Affairs	15,000,000.00	81,980,000.00	74,970,000.00	7,000,000.00	81,970,000.00		81,970,000.00	99.99 10,000.00
13 011101200100	Asaba International Airport	379,600,000.00	459,500,000.00	393,033,247.71	66,460,000.00	459,493,247.71		459,493,247.71	100.00 6,752.29
14 011101100100	State Orientation Bureau	60,000,000.00	37,500,000.00	30,000,000.00	6,480,000.00	36,480,000.00	985,000.00	37,465,000.00	99.91 35,000.00
15 011101300100	Office of the Executive Assistant AT & P	20,000,000.00	20,000,000.00	-		-		-	0.00 20,000,000.00
16 011101400100	Office of the Director-General Special Progr	50,000,000.00	10,000,000.00		6,000,000.00	6,000,000.00		6,000,000.00	60.00 4,000,000.00
17 011101500100	Delta State Job and Wealth Creation Bureau	80,000,000.00	12,000,000.00		12,000,000.00	12,000,000.00		12,000,000.00	100.00 -
18 011101600100	HCSD, Government House	23,000,000.00	10,000,000.00	-	9,950,000.00	9,950,000.00		9,950,000.00	99.50 50,000.00
19 011101700100	Delta State Investments Development Agen	70,000,000.00	33,500,000.00	15,404,793.00	18,000,000.00	33,404,793.00		33,404,793.00	99.72 95,207.00
20 011101800100	Office of the Public and Private Property Pro	52,000,000.00	16,000,000.00	4,000,000.00	12,000,000.00	16,000,000.00		16,000,000.00	100.00 -
21 011101900100	Delta UNIDO Center/Export Initiative	50,000,000.00	4,000,000.00	1,425,000.00	2,400,000.00	3,825,000.00		3,825,000.00	95.63 175,000.00
22 011102000100	Office of the Director-General, Revenue Mo	46,800,000.00	20,250,000.00	3,445,000.00	16,800,000.00	20,245,000.00		20,245,000.00	99.98 5,000.00
23 011102100100	Directorate of Project Monitoring	10,000,000.00	10,000,000.00	-		-		-	0.00 10,000,000.00
24	GIRL CHILD EMPOWERMENT OFFICE		880,600,000.00	877,550,000.00	3,000,000.00	880,550,000.00		880,550,000.00	99.99 50,000.00
25	EXEC ASSIST ON BEAUTIFICATION		12,000,000.00		12,000,000.00	12,000,000.00		12,000,000.00	100.00 -
26	SA TO GOV ON PETROLEUM MATTERS		4,800,000.00		4,800,000.00	4,800,000.00		4,800,000.00	100.00 -
27	SA ON PROJECT / IMPLEMENTATION & EVALUATION		53,400,000.00		53,300,000.00	53,300,000.00		53,300,000.00	99.81 100,000.00
28	SA ON RURAL & COMMUNITY DEV.		5,000,000.00		4,800,000.00	4,800,000.00		4,800,000.00	96.00 200,000.00
29	SA ON HOUSING & URBAN RENEWAL		1,600,000.00		1,600,000.00	1,600,000.00		1,600,000.00	100.00 -
30	SPECIAL PROJECT COODINATOR KWALE INDUSTRY PARK		10,000,000.00		9,600,000.00	9,600,000.00		9,600,000.00	96.00 400,000.00
31	SA ON GOVT ENTERPREURSHIP DEV		5,000,000.00		4,800,000.00	4,800,000.00		4,800,000.00	96.00 200,000.00
32	SA ON ENVIRONMENTAL & MARINE TRANSPORTATION		1,300,000.00		1,200,000.00	1,200,000.00		1,200,000.00	92.31 100,000.00
33	SA ON COMMUNITY ENTERPRISE DEV		5,000,000.00		4,800,000.00	4,800,000.00		4,800,000.00	96.00 200,000.00
34	OFFICE OF THE SPECIAL ASSISTANT ON TALENT DEV		5,000,000.00		4,200,000.00	4,200,000.00		4,200,000.00	84.00 800,000.00
35	DELTA STATE LOCAL CONTENT AGENCY		20,000,000.00		15,000,000.00	15,000,000.00		15,000,000.00	75.00 5,000,000.00
36 011102200100	Office of Special Adviser NNDC BRACED Cor	14,500,000.00	20,000,000.00	8,024,000.00	9,300,000.00	17,324,000.00	1,500,000.00	18,824,000.00	94.12 1,176,000.00
37 011102300100	Office of the Deputy Chief of Staff	12,000,000.00	12,000,000.00	8,492,287.60	3,000,000.00	11,492,287.60		11,492,287.60	95.77 507,712.40
38 011102400100	Dir of Multilateral & Liaison Office, Abuja	85,049,940.00	10,000,000.00			-		-	0.00 10,000,000.00
39 011102500100	Direct Labour Agency	74,000,000.00	63,000,000.00		62,400,000.00	62,400,000.00		62,400,000.00	99.05 600,000.00
40 011103300100	Governor's Office Annexe, Warri	168,000,000.00	23,000,000.00		22,900,000.00	22,900,000.00		22,900,000.00	99.57 100,000.00
41 011103500100	Bureau of Local Government Pensions	39,500,000.00	500,000.00			-		-	0.00 500,000.00
42 011104500100	Delta State Pension Bureau	29,400,000.00	22,146,660.78	7,648,500.00	12,750,000.00	20,398,500.00	1,731,500.00	22,130,000.00	99.92 16,660.78
43 011105500100	Bureau for Special Duties	143,000,000.00	75,000,000.00	24,826,990.56	32,750,000.00	57,576,990.56	17,203,903.00	74,780,893.56	99.71 219,106.44
44 011105600100	Delta State Fire Service Command	35,200,000.00	5,000,000.00		4,200,000.00	4,200,000.00		4,200,000.00	84.00 800,000.00
45 011110200100	Youth Mentoring Office	17,400,000.00	25,000,000.00	6,438,000.00	18,000,000.00	24,438,000.00		24,438,000.00	97.75 562,000.00
46 011110300100	Office of the Economic Adviser	30,000,000.00	14,000,000.00	7,889,302.40	5,400,000.00	13,289,302.40		13,289,302.40	94.92 710,697.60
47 011110400100	Office of the Senior Policy Adviser	29,000,000.00	20,000,000.00	5,815,000.36	13,000,000.00	18,815,000.36		18,815,000.36	94.08 1,184,999.64
48 011110500100	Office of Special Adviser Legistative Matter	10,000,000.00	1,500,000.00		1,200,000.00	1,200,000.00		1,200,000.00	80.00 300,000.00
49 011110600100	Office of SA to Governor on Investement	15,000,000.00	4,000,000.00		3,600,000.00	3,600,000.00		3,600,000.00	90.00 400,000.00
50 011110700100	Office of SA to Governor on Local Govt Proje	10,000,000.00	5,000,000.00		4,800,000.00	4,800,000.00		4,800,000.00	96.00 200,000.00

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY OVERHEAD COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

		2021 Original	PROPOSED FINAL							% Performance		
		Budget	BUDGET 2021	2021 Performance Year to Date (Q1-Q4)				TOTAL ACTUAL		Year to Date		
Code										against 2021	Original Budget	BUDGET BALANCE
51	011110800100	Office of SA to Governor on DESOPADEC	10,000,000.00	5,000,000.00	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00		72.00	1,400,000.00	
52	011110800200	Office of the Chief of Staff	18,000,000.00	18,000,000.00	-	-	-	-		0.00	18,000,000.00	
53	011110800300	Office of the SA Legal Matters	10,000,000.00	10,000,000.00	-	-	-	-		0.00	10,000,000.00	
54	011110800400	Task Force on Environment	80,000,000.00	20,000,000.00	17,223,000.00	17,223,000.00	17,223,000.00	17,223,000.00		86.12	2,777,000.00	
55	011110800500	HCGDC Government House	15,000,000.00	15,000,000.00	-	-	-	-		0.00	15,000,000.00	
56	016100100100	Secretary to the State Government Headqua	3,502,086,580.00	5,250,000,000.00	3,308,764,371.57	1,831,758,500.00	5,140,522,871.57	77,116,183.21	5,217,639,054.78	99.38	32,360,945.22	
57	016100100500	Special Projects (Political Appointees)	-	20,000,000.00	-	19,125,000.00	19,125,000.00	-	19,125,000.00	95.63	875,000.00	
58	016100300100	Dir. of Cabinet and Administration	93,700,000.00	35,000,000.00	11,250,923.00	22,200,000.00	33,450,923.00	-	33,450,923.00	95.57	1,549,077.00	
59	016101600100	Delta State Advisory Council	116,550,000.00	10,000,000.00	-	-	-	-	-	0.00	10,000,000.00	
60	016102100100	Delta State Liaison Office, Abuja	-	80,000,000.00	-	79,769,940.00	79,769,940.00	-	79,769,940.00	99.71	230,060.00	
61	016102100200	Delta State Liaison Office, Lagos	93,500,000.00	45,000,000.00	350,000.00	43,500,000.00	43,850,000.00	-	43,850,000.00	97.44	1,150,000.00	
62	016102200100	NNVS Unit - NNVS Programmes	11,800,000.00	1,000,000.00	-	900,000.00	900,000.00	-	900,000.00	90.00	100,000.00	
63	016102400100	Community Dev. Committees' Office	3,375,000.00	4,000,000.00	-	-	-	-	-	0.00	4,000,000.00	
64	016102500200	Delta State SERVICOM Office	21,000,000.00	20,000,000.00	11,800,000.20	8,000,000.00	19,800,000.20	-	19,800,000.20	99.00	199,999.80	
65	016102600100	Directorate of Political and Security Services	35,500,000.00	35,500,000.00	28,767,800.00	6,000,000.00	34,767,800.00	700,000.00	35,467,800.00	99.91	32,200.00	
66	016103700100	Muslim Pilgrims Board	1,350,000.00	1,350,000.00	-	1,350,000.00	1,350,000.00	-	1,350,000.00	100.00	-	
67	016103800100	Christian Pilgrim Board	1,350,000.00	1,350,000.00	-	1,350,000.00	1,350,000.00	-	1,350,000.00	100.00	-	
68	011200300100	State House of Assembly	5,863,000,000.00	4,063,000,000.00	2,204,610,712.46	1,800,000,000.00	4,004,610,712.46	-	4,004,610,712.46	98.56	58,389,287.54	
69	011200400100	Delta State House of Assembly Service Comr	174,400,000.00	23,000,000.00	2,314,950.00	19,800,000.00	22,114,950.00	-	22,114,950.00	96.15	885,050.00	
70	012300100100	Ministry of Information	555,600,000.00	661,200,000.00	489,552,498.70	168,350,000.00	657,902,498.70	3,219,998.67	661,122,497.37	99.99	77,502.63	
71	012300300100	Delta State Broadcasting Services Asaba	3,000,000.00	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000.00	100.00	-	
72	012300400100	Delta Radio/Television Station Warri	3,000,000.00	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000.00	100.00	-	
73	012305500100	Delta State Printing and Publishing Co. Ltd	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00	-	6,000,000.00	100.00	-	
74	012500100100	Office of the Head of Service	594,184,196.00	190,000,000.00	46,745,371.20	123,005,746.00	169,751,117.20	17,238,170.00	186,989,287.20	98.42	3,010,712.80	
75	012500500100	Directorate of Establishment & Pension	241,650,000.00	200,000,000.00	87,654,000.00	41,325,000.00	128,979,000.00	67,996,700.00	196,975,700.00	98.49	3,024,300.00	
76	014000100100	Office of the Auditor General State	124,500,000.00	100,000,000.00	86,799,999.98	12,000,000.00	98,799,999.98	-	98,799,999.98	98.80	1,200,000.02	
77	014500100100	Office of the Auditor General Local Governmr	122,400,000.00	95,000,000.00	76,465,500.00	16,500,000.00	92,965,500.00	-	92,965,500.00	97.86	2,034,500.00	
78	014100100100	Delta State Public Procurement Commission	168,000,000.00	35,000,000.00	16,445,000.00	7,800,000.00	24,245,000.00	10,492,000.00	34,737,000.00	99.25	263,000.00	
79	014700100100	Civil Service Commission	123,600,000.00	90,000,000.00	57,790,194.38	27,600,000.00	85,390,194.38	-	85,390,194.38	94.88	4,609,805.62	
80	014900100100	Local Government Service Commission	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00	-	6,000,000.00	100.00	-	
81	014800100100	Delta State Independent Electoral Commissi	1,159,300,000.00	500,000,000.00	433,206,911.41	10,800,000.00	444,006,911.41	13,779,000.00	457,785,911.41	91.56	42,214,088.59	
SUBTOTAL:		28,910,289,923.00	34,752,703,660.78	25,628,823,682.68	8,333,772,359.04	33,962,596,041.72	505,362,276.67	34,467,958,318.39		99.18	284,745,342.39	
020000000000		Economic Sector										
82	021500100100	Ministry of Agriculture & Natural Resources	22,800,000.00	1,295,000,000.00	1,266,860,149.75	19,550,000.00	1,286,410,149.75	7,574,520.81	1,293,984,670.56	99.92	1,015,329.44	
83	021510200100	Delta State Agriculture Development Progra	3,600,000.00	3,600,000.00	-	3,600,000.00	3,600,000.00	-	3,600,000.00	100.00	-	
84	021510300100	Task Force on Communal Farm	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00	100.00	-	
85	021510400100	Tree Corps Unit	1,200,000.00	1,200,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00	100.00	-	
86	021510500100	Economic Sector	4,800,000.00	5,000,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00	24.00	3,800,000.00	
87	021510600100	Tractor Hire Agency	3,600,000.00	4,000,000.00	-	600,000.00	600,000.00	-	600,000.00	15.00	3,400,000.00	
88	022000100100	Ministry of Finance	10,063,869,471.00	18,950,000,000.00	17,742,473,642.26	723,734,400.00	18,466,208,042.26	473,365,644.44	18,939,573,686.70	99.94	10,426,313.30	
89	022000200100	Debt Management Office	2,400,000.00	2,400,000.00	-	2,400,000.00	2,400,000.00	-	2,400,000.00	100.00	-	
90	022000700100	Office of the Accountant General	18,892,876,259.17	52,081,347,014.39	39,114,299,093.55	45,160,322.00	39,159,459,415.55	12,921,887,298.84	52,081,346,714.39	100.00	300.00	
91	022000800100	Board of Internal Revenue	3,250,000,000.00	3,750,000,000.00	3,749,980,000.00	-	3,749,980,000.00	-	3,749,980,000.00	100.00	20,000.00	
92	022200100100	Ministry of Trade and Investment	38,250,000.00	70,000,000.00	17,846,178.25	11,750,000.00	29,596,178.25	40,069,069.80	69,665,248.05	99.52	334,751.95	
93	022200300100	Delta State Micro, Small and Medium Enterpr	56,200,000.00	90,000,000.00	76,763,441.89	12,900,000.00	89,663,441.89	-	89,663,441.89	99.63	336,558.11	
94	022800100100	Directorate of Science and Technology	30,120,000.00	67,000,000.00	11,023,410.75	53,550,000.00	64,573,410.75	1,942,050.00	66,515,460.75	99.28	484,539.25	
95	022900100100	Directorate of Transport	24,350,000.00	87,200,000.00	61,078,562.46	12,350,000.00	73,428,562.46	13,770,124.79	87,198,687.25	100.00	1,312.75	
96	022900200100	Delta State School of Marine Tech. Burutu	24,400,000.00	56,320,000.00	-	14,400,000.00	14,400,000.00	41,903,313.00	56,303,313.00	99.97	16,687.00	
97	022905300100	Delta State Traffic Management Authority (T	83,000,000.00	98,000,000.00	68,376,175.49	15,000,000.00	83,376,175.49	14,450,872.00	97,827,047.49	99.82	172,952.51	
98	023100100100	Ministry of Energy	2,720,050,000.00	1,213,600,000.00	228,628,912.74	984,916,015.46	1,213,544,928.20	-	1,213,544,928.20	100.00	55,071.80	
99	023100300100	Rural Development Agency	29,700,000.00	15,500,000.00	11,891,000.00	3,600,000.00	15,491,000.00	-	15,491,000.00	99.94	9,000.00	

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY OVERHEAD COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

		2021 Original	PROPOSED FINAL						% Performance		
		Budget	BUDGET 2021	2021 Performance Year to Date (Q1-Q4)			TOTAL ACTUAL		Year to Date		
Code									against 2021		
									Original Budget	BUDGET BALANCE	
100	023200100100	Ministry of Oil and Gas	115,600,000.00	65,800,000.00	43,454,892.00	21,350,000.00	64,804,892.00	992,000.00	65,796,892.00	100.00	3,108.00
101	023400100100	Ministry of Works Hqtrs	31,400,000.00	61,000,000.00	43,749,093.57	17,250,000.00	60,999,093.57		60,999,093.57	100.00	906.43
102	023600100100	Directorate of Culture and Tourism	51,800,000.00	65,520,000.00	48,102,657.36	13,550,000.00	61,652,657.36	3,862,260.00	65,514,917.36	99.99	5,082.64
103	023600400100	Delta State Council of Arts and Culture	24,000,000.00	7,000,000.00		6,000,000.00	6,000,000.00		6,000,000.00	85.71	1,000,000.00
104	023600500100	Delta State Tourism Board	27,975,000.00	3,000,000.00		3,000,000.00	3,000,000.00		3,000,000.00	100.00	-
105	023800100100	Ministry of Economic Planning	1,383,270,000.00	10,472,220,500.00	9,920,918,852.71	117,830,000.00	10,038,748,852.71	433,471,300.00	10,472,220,152.71	100.00	347.29
106	025200100100	Ministry of Water Resources	20,134,000.00	30,000,000.00	4,129,000.00	14,084,000.00	18,213,000.00	10,766,512.50	28,979,512.50	96.60	1,020,487.50
107	025200200100	Delta State Urban Water Corporation	41,800,000.00	27,300,000.00	4,407,500.00	22,800,000.00	27,207,500.00		27,207,500.00	99.66	92,500.00
108	025200300100	Delta State Rural Water Supply & Sanitation	8,549,940.00	5,000,000.00		4,800,000.00	4,800,000.00		4,800,000.00	96.00	200,000.00
109	025200400100	Small Towns Water Supply and Sanitation A	3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00		3,000,000.00	100.00	-
110	025300100100	Ministry of Housing	64,612,136.00	53,900,000.00	35,611,190.29	18,250,000.00	53,861,190.29		53,861,190.29	99.93	38,809.71
111	026000100100	Ministry of Lands, Survey & Urban Developn	537,887,500.00	624,200,000.00	545,773,585.28	70,725,000.00	616,498,585.28	7,648,443.75	624,147,029.03	99.99	52,970.97
112	026005200100	Land Use Allocation Committee	17,500,000.00	17,500,000.00	-		-		-	0.00	17,500,000.00
113	026005300100	Delta State Boundary Commission	20,900,000.00	20,900,000.00	-		-		-	0.00	20,900,000.00
114	026005400100	Urban and Regional Planning Board	4,700,000.00	4,000,000.00	1,000,000.00	2,700,000.00	3,700,000.00		3,700,000.00	92.50	300,000.00
115	026005500100	Office of the Surveyor General	5,400,000.00	7,000,000.00		6,600,000.00	6,600,000.00		6,600,000.00	94.29	400,000.00
116	025400100100	Ministry of Urban Renewal	20,000,000.00	20,000,000.00	4,641,500.00	14,750,000.00	19,391,500.00		19,391,500.00	96.96	608,500.00
SUBTOTAL:		37,630,944,306.17	89,278,707,514.39	73,001,008,838.35	2,243,799,737.46	75,244,808,575.81	13,971,703,409.93	89,216,511,985.74	99.93	62,195,528.65	
030000000000		Law and Justice Sector									
117	031800100100	Judiciary Service Commission	44,000,000.00	44,000,000.00	15,415,210.00	19,800,000.00	35,215,210.00	3,000,000.00	38,215,210.00	86.85	5,784,790.00
118	031800400100	High Court of Justice	480,925,000.00	515,200,000.00	339,327,662.46	160,800,000.00	500,127,662.46	15,000,000.00	515,127,662.46	99.99	72,337.54
119	031800700100	Customary Court of Appeal	128,000,000.00	50,000,000.00	46,999,400.00		46,999,400.00		46,999,400.00	94.00	3,000,600.00
120	032600100100	Ministry of Justice	899,540,000.00	1,399,000,000.00	1,219,984,858.15	98,750,000.00	1,318,734,858.15	77,375,803.00	1,396,110,661.15	99.79	2,889,338.85
121	032600700100	Multi-Door/Centres	24,000,000.00	1,000,000.00	-		-		-	0.00	1,000,000.00
SUBTOTAL:		1,576,465,000.00	2,009,200,000.00	1,621,727,130.61	279,350,000.00	1,901,077,130.61	95,375,803.00	1,996,452,933.61	99.37	12,747,066.39	
040000000000		Regional Sector									
122	043700100100	Delta State Capital Territory Development A	125,000,000.00	203,200,000.00	91,474,000.15	111,720,000.00	203,194,000.15		203,194,000.15	100.00	5,999.85
123	043700200100	Warri-Uvwie and Environs Special Area Deve	125,000,000.00	46,800,000.00					-	0.00	46,800,000.00
SUBTOTAL:		250,000,000.00	250,000,000.00	91,474,000.15	111,720,000.00	203,194,000.15	-	203,194,000.15	81.28	46,805,999.85	
050000000000		Social Sector									
124	051300100100	Ministry of Youth Development	103,500,000.00	80,000,000.00	39,669,000.00	12,750,000.00	52,419,000.00	25,109,000.00	77,528,000.00	96.91	2,472,000.00
125	051400100100	Ministry of Women Affairs and Social Devel	262,500,000.00	302,800,000.00	159,505,934.60	138,749,976.00	298,255,910.60	4,491,000.00	302,746,910.60	99.98	53,089.40
126	051700100100	Traditional Medicine Board	1,630,349,976.00	782,000,000.00	665,921,063.39	15,450,000.00	681,371,063.39	99,961,250.00	781,332,313.39	99.91	667,686.61
127	051701000100	Agency for Adult & Non-Formal Education	12,300,000.00	12,300,000.00		6,900,000.00	6,900,000.00		6,900,000.00	56.10	5,400,000.00
128	051701100100	Institute of Continuing Education, Asaba	10,300,000.00	90,000,000.00		9,600,000.00	9,600,000.00	77,742,750.00	87,342,750.00	97.05	2,657,250.00
129	051701200100	French Language School	3,400,000.00	3,400,000.00		1,200,000.00	1,200,000.00		1,200,000.00	35.29	2,200,000.00
130	051702600000	Model Schools	35,550,000.00	35,550,000.00		35,550,000.00	35,550,000.00		35,550,000.00	100.00	-
131	051705100100	State Universal Basic Education Board (SUBE	86,000,000.00	50,000,000.00	14,350,000.00	32,400,000.00	46,750,000.00		46,750,000.00	93.50	3,250,000.00
132	051705200100	Post Primary Education Board (PPEB) Hqtrs	66,400,000.00	150,000,000.00		150,000,000.00	150,000,000.00		150,000,000.00	100.00	-
133	051705200200	PPEB Zonal Offices	10,200,000.00	36,000,000.00		36,000,000.00	36,000,000.00		36,000,000.00	100.00	-
134	056400100100	Ministry of Higher Education	22,200,000.00	554,705,900.00	538,755,542.68	15,950,000.00	554,705,542.68		554,705,542.68	100.00	357.32
135	056402100100	Delta State University	191,000,000.00	3,942,900,000.00		24,000,000.00	24,000,000.00	3,918,840,019.00	3,942,840,019.00	100.00	59,981.00
136	056400800200	Delta State Polytechnic, Ozoro	37,000,000.00	960,700,000.00		12,000,000.00	12,000,000.00	948,622,588.00	960,622,588.00	99.99	77,412.00
137	056402100500	Delta State Polytechnic, Ogwashi-Uku	37,000,000.00	550,600,000.00		12,000,000.00	12,000,000.00	538,506,050.00	550,506,050.00	99.98	93,950.00
138	056402100600	Delta State Polytechnic, Oghara	37,000,000.00	748,500,000.00		12,000,000.00	12,000,000.00	736,401,392.53	748,401,392.53	99.99	98,607.47

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY OVERHEAD COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

		2021 Original	PROPOSED FINAL						% Performance Year to Date against 2021		
Code		Budget	BUDGET 2021	2021 Performance Year to Date (Q1-Q4)			TOTAL ACTUAL		Original Budget	BUDGET	BALANCE
139	056402100700	College of Education, Warri	37,000,000.00	284,050,000.00	12,000,000.00	12,000,000.00	272,024,212.00	284,024,212.00	99.99	25,788.00	
140	056402100800	College of Education, Agbor	37,000,000.00	104,930,000.00	12,000,000.00	12,000,000.00	92,927,730.00	104,927,730.00	100.00	2,270.00	
141	056402100900	College of Education, Mosogar	37,000,000.00	196,881,000.00	12,000,000.00	12,000,000.00	184,880,950.00	196,880,950.00	100.00	50.00	
142	056405500100	Bursary and Scholarship Board	966,600,000.00	156,034,000.00	136,833,997.85	19,200,000.00	156,033,997.85	156,033,997.85	100.00	2.15	
143	056405600100	State Library Board	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00	100.00	-	
144	056500100100	Ministry of Technical Education	192,000,000.00	209,100,000.00	130,241,337.28	20,750,000.00	58,052,045.00	209,043,382.28	99.97	56,617.72	
145	056500800100	Technical and Vocational Education Board (T	282,500,000.00	159,381,000.00	159,380,000.00	159,380,000.00	159,380,000.00	159,380,000.00	100.00	1,000.00	
146	052100100100	Ministry of Health	193,800,000.00	663,495,900.00	632,537,456.16	13,550,000.00	17,408,200.00	663,495,656.16	100.00	243.84	
147	051000100100	Delta State Contributory Health Scheme	-	1,543,868,900.00	1,543,868,781.78	1,543,868,781.78	1,543,868,781.78	1,543,868,781.78	100.00	118.22	
148	052100800100	Hospital Management Board (HMB)	109,200,000.00	780,000,000.00	34,200,000.00	34,200,000.00	745,756,176.16	779,956,176.16	99.99	43,823.84	
149	052100900100	Delta State Specialist Hospital, Oghara	250,000,000.00	132,200,000.00	120,000,000.00	120,000,000.00	12,101,024.31	132,101,024.31	99.93	98,975.69	
150	052101000100	Traditional Medicine Board	8,600,000.00	4,000,000.00	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00	90.00	400,000.00	
151	052101100100	School of Nursing, Warri	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	100.00	-	
152	052101200100	School of Nursing, Agbor	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	100.00	-	
153	052101300100	School of Nursing, Eku	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	100.00	-	
154	052101400100	State School of Midwifery, Asaba	1,080,000.00	1,080,000.00	1,080,000.00	1,080,000.00	1,080,000.00	1,080,000.00	100.00	-	
155	052101500100	State School of Midwifery, Sapele	1,080,000.00	1,080,000.00	1,080,000.00	1,080,000.00	1,080,000.00	1,080,000.00	100.00	-	
156	052101600100	Delta State Primary Health Care Developmer	126,000,000.00	61,250,000.00	61,200,000.00	61,200,000.00	61,200,000.00	61,200,000.00	99.92	50,000.00	
157	052101700100	State School of Health Technology, Ughelli	18,400,000.00	129,800,000.00	9,900,000.00	9,900,000.00	119,853,305.00	129,753,305.00	99.96	46,695.00	
158	052101800100	State Action Committee on AIDS (SACA)	10,000,000.00	4,000,000.00	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00	90.00	400,000.00	
159	053500100100	Ministry of Environment	74,200,000.00	114,900,000.00	2,785,499.40	54,950,000.00	56,989,025.00	114,724,524.40	99.85	175,475.60	
160	053501600100	Delta State Environmental Protection Agenc	3,000,000.00	7,000,000.00	2,252,500.00	3,000,000.00	987,000.00	6,239,500.00	89.14	760,500.00	
161	053505300100	Delta State Waste Management Board	205,600,000.00	255,600,000.00	61,179,300.00	194,400,000.00	255,579,300.00	255,579,300.00	99.99	20,700.00	
162	053900100100	Delta State Sports Commission	1,125,000,000.00	1,216,700,000.00	1,200,586,130.00	15,450,000.00	1,216,036,130.00	1,216,036,130.00	99.95	663,870.00	
163	056200100100	Directorate of Local Government	19,235,000.00	4,805,223,900.00	4,122,886,470.33	4,350,000.00	677,987,192.41	4,805,223,662.74	100.00	237.26	
164	056200200100	Directorate of Chieftaincy Affairs	125,740,000.00	15,100,000.00	15,077,000.00	15,077,000.00	15,077,000.00	15,077,000.00	99.85	23,000.00	
165	056200300100	Secretariat of Traditional Council	5,400,000.00	5,400,000.00	-	-	-	-	0.00	5,400,000.00	
SUBTOTAL:		6,382,134,976.00	19,159,530,600.00	9,266,450,013.47	1,279,239,976.00	10,545,689,989.47	8,588,640,909.41	19,134,330,898.88	99.87	25,199,701.12	
TOTAL:		74,749,834,205.17	145,450,141,775.17	109,609,483,665.26	12,247,882,072.50	121,857,365,737.76	23,161,082,399.01	145,018,448,136.77	479.62	431,693,638.40	

DELTA STATE GOVERNMENT
SCHEDULE OF PERSONNEL COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

Code	Administrative Unit	2021 Original Budget	PROPOSED FINAL BUDGET 2021	ACTUAL 2021 (Performance Year to Date (Q1-Q4))	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
010000000000	Administration Sector					
1 011100100100	Government House & Protocol (GHP)	1,088,344,179.00	950,000,000.00	949,352,025.42	99.93	647,974.58
2 011100100200	Deputy Governor's Office	-	168,220,000.00	168,215,695.51	100.00	4,304.49
3 011100800100	State Emergency Management Agency	-	114,217,800.00	114,217,367.68	100.00	432.32
4 011101200100	Asaba International Airport	-	50,280,000.00	50,271,458.56	99.98	8,541.44
5 011102200100	Office of Special Adviser NNDC BRACED Comm	-	13,668,600.00	13,668,546.31	100.00	53.69
6 011102500100	Direct Labour Agency	302,233,531.00	260,500,000.00	260,492,161.33	100.00	7,838.67
7 011103300100	Governor's Office Annexe, Warri	-	63,899,000.00	63,898,357.00	100.00	643.00
8 011104500100	Delta State Pension Bureau	6,643,102,369.00	4,543,203,339.22	4,542,524,883.46	99.99	678,455.76
9 011105500100	Bureau for Special Duties	284,810,696.00	177,500,000.00	177,496,833.01	100.00	3,166.99
10 016100100100	Secretary to the State Government Headquarte	7,010,312,161.00	7,269,900,000.00	7,269,849,503.21	100.00	50,496.79
11 016100300100	Dir. of Cabinet and Administration	148,499,747.00	188,560,000.00	188,554,497.75	100.00	5,502.25
12 016102100100	Delta State Liaison Office, Abuja	-	49,200,000.00	49,131,589.63	99.86	68,410.37
13 016102100200	Delta State Liaison Office, Lagos	-	77,902,000.00	77,901,100.63	100.00	899.37
14 016102600100	Directorate of Political and Security Services	71,031,995.00	71,031,995.00	70,130,694.77	98.73	901,300.23
15 011200300100	State House of Assembly	3,342,000,000.00	1,902,000,000.00	1,901,948,481.23	100.00	51,518.77
16 011200400100	Delta State House of Assembly Service Commis	140,639,652.48	101,300,000.00	101,276,198.24	99.98	23,801.76
17 012300100100	Ministry of Information	492,956,334.00	492,956,334.00	439,652,062.80	89.19	53,304,271.20
18 012300300100	Delta State Broadcasting Services Asaba	488,946,225.00	488,946,225.00	468,267,268.28	95.77	20,678,956.72
19 012305500100	Delta State Printing and Publishing Co. Ltd	198,194,926.00	198,194,926.00	186,720,406.65	94.21	11,474,519.35
20 012500100100	Office of the Head of Service	274,164,029.00	337,800,000.00	337,716,644.84	99.98	83,355.16
21 012500500100	Directorate of Establishment & Pension	160,911,378.00	225,700,000.00	225,679,499.02	99.99	20,500.98
22 014000100100	Office of the Auditor General State	155,557,646.08	309,910,000.00	309,907,660.10	100.00	2,339.90
23 014500100100	Office of the Auditor General Local Governmen	216,194,170.08	216,194,170.08	215,923,260.35	99.87	270,909.73
24 014700100100	Civil Service Commission	99,989,689.76	174,635,700.00	174,635,577.43	100.00	122.57
25 014900100100	Local Government Service Commission	2,680,284.00	2,680,284.00	-	0.00	2,680,284.00
26 014800100100	Delta State Independent Electoral Commission	200,062,770.00	130,000,000.00	127,435,594.12	98.03	2,564,405.88
SUBTOTAL		21,320,631,782.40	18,578,400,373.30	18,484,867,367.33	99.50	93,533,005.97
020000000000	Economic Sector					
27 021500100100	Ministry of Agriculture & Natural Resources	1,293,989,369.00	1,410,207,900.00	1,410,207,749.80	100.00	150.20
28 021510200100	Delta State Agriculture Development Programn	162,295,355.00	137,590,900.00	137,590,773.87	100.00	126.13
29 021510500100	Delta State Agric Procurement Agency	6,344,819.00	10,090,000.00	10,089,185.53	99.99	814.47
30 022000100100	Ministry of Finance	136,204,517.00	150,100,000.00	150,092,236.19	99.99	7,763.81
31 022000700100	Office of the Accountant General	5,380,323,818.00	7,591,895,900.00	6,357,637,346.99	83.74	1,234,258,553.01
32 022000800100	Board of Internal Revenue	1,289,055,304.00	1,408,013,000.00	1,408,012,996.02	100.00	3.98
33 022200100100	Ministry of Trade and Investment	367,462,371.00	421,600,400.00	421,600,399.03	100.00	0.97
34 022200300100	Delta State Micro, Small and Medium Enterpris	-	72,500.00	72,450.31	99.93	49.69
35 022800100100	Directorate of Science and Technology	108,671,541.00	144,847,900.00	144,847,702.36	100.00	197.64
36 022900100100	Directorate of Transport	300,584,173.93	413,418,000.00	413,417,073.77	100.00	926.23

37	022900200100	Delta State School of Marine Tech. Burutu	540,483,037.00	509,980,000.00	509,972,455.25	100.00	7,544.75
38	022905300100	Delta State Traffic Management Authority (DES	520,000,000.00	404,350,990.00	404,350,935.46	100.00	54.54
39	023100100100	Ministry of Energy	263,407,005.62	285,365,000.00	285,364,876.75	100.00	123.25
40	023100300100	Rural Development Agency	93,742,580.00	57,530,000.00	57,521,953.52	99.99	8,046.48
41	023200100100	Ministry of Oil and Gas	59,366,027.00	78,764,000.00	78,763,416.26	100.00	583.74
42	023400100100	Ministry of Works Hqtrs	343,034,766.00	349,060,000.00	349,054,594.13	100.00	5,405.87
43	023600100100	Directorate of Culture and Tourism	264,926,565.82	282,775,200.00	282,775,094.77	100.00	105.23
44	023600400100	Delta State Council of Arts and Culture	141,267,979.00	93,009,000.00	93,008,642.84	100.00	357.16
45	023600500100	Delta State Tourism Board	74,196,167.00	23,562,300.00	23,562,280.37	100.00	19.63
46	023800100100	Ministry of Economic Planning	346,184,154.00	341,740,900.00	341,740,864.85	100.00	35.15
47	025200100100	Minstry of Water Resources	304,173,347.00	344,002,100.00	344,002,067.48	100.00	32.52
48	025200200100	Delta State Urban Water Corporation	420,793,603.00	398,665,800.00	398,665,622.85	100.00	177.15
49	025200300100	Delta State Rural Water Supply & Sanitation Ag	117,597,555.00	63,529,100.00	63,529,046.55	100.00	53.45
50	025300100100	Ministry of Housing	243,825,673.00	229,701,200.00	229,701,157.63	100.00	42.37
51		DELTA PROPERTY DEV AGENCY		47,293,000.00	47,292,907.74	100.00	92.26
52	026000100100	Ministry of Lands, Survey & Urban Developmer	380,977,948.00	370,122,800.00	370,122,630.62	100.00	169.38
53	026005500100	Office of the Surveyor General	106,391,117.00	62,245,500.00	62,245,423.83	100.00	76.17
54	025400100100	Ministry of Urban Renewal	-	43,850,600.00	43,850,561.54	100.00	38.46

SUBTOTAL			13,265,298,792.37	15,673,383,990.00	14,439,092,446.31	92.12	1,234,291,543.69
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030000000000 Law and Justice Sector

55	031800100100	Judiciary Service Commission	114,729,963.76	65,220,100.00	65,220,061.02	100.00	38.98
56	031800400100	High Court of Justice	3,235,983,159.00	3,155,555,900.00	3,155,555,871.61	100.00	28.39
57	031800700100	Customary Court of Appeal	1,741,426,644.84	2,132,394,700.00	2,132,394,495.29	100.00	204.71
58	032600100100	Ministry of Justice	609,635,011.00	771,203,500.00	771,203,289.72	100.00	210.28
59	032600700100	Multi-Door/Centres	42,527,217.00	1,000.00	-	0.00	1,000.00

SUBTOTAL			5,744,301,995.60	6,124,375,200.00	6,124,373,717.64	100.00	1,482.36
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050000000000 Social Sector

60	051300100100	Ministry of Youth Development	150,287,106.00	323,071,100.00	323,071,003.90	100.00	96.10
61	051400100100	Ministry of Women Affairs and Social Developr	264,662,471.00	308,681,800.00	308,681,659.68	100.00	140.32
62	051700100100	Ministry of Basic and Secondary Education	946,068,409.00	1,226,989,500.00	1,226,989,346.70	100.00	153.30
63	051701100100	Institute of Continuing Education, Asaba	429,845,207.89	441,541,900.00	441,541,896.46	100.00	3.54
64	051705100100	State Universal Besic Education Board (SUBEB)	424,363,764.71	432,875,800.00	432,875,640.87	100.00	159.13
65	051705200100	Post Primary Education Board (PPEB) Hqtrs	24,184,527,197.66	23,655,887,500.00	23,655,887,184.71	100.00	315.29
66	056400100100	Ministry of Higher Education	193,015,819.43	260,457,500.00	260,457,385.37	100.00	114.63
67	056402100100	Delta State University	5,793,537,359.00	6,405,180,300.00	6,405,180,128.12	100.00	171.88
68	056400800200	Delta State Polytechnic, Ozoro	1,159,641,588.00	1,031,486,990.00	1,031,486,928.56	100.00	61.44
69	056402100500	Delta State Polytechnic, Ogwashi-Uku	1,376,693,764.00	1,334,772,300.00	1,334,772,106.38	100.00	193.62
70	056402100600	Delta State Polytechnic, Oghara	1,242,678,515.00	1,172,147,400.00	1,172,147,208.97	100.00	191.03
71	056402100700	College of Education, Warri	1,960,904,556.00	1,733,715,800.00	1,733,715,647.95	100.00	152.05
72	056402100800	College of Education, Agbor	2,420,381,326.00	2,253,139,800.00	2,253,139,657.42	100.00	142.58
73	056402100900	College of Education, Mosogar	824,752,115.00	1,201,624,500.00	1,201,624,276.03	100.00	223.97
74	056405500100	Bursary and Scholarship Board	26,366,051.00	25,990,900.00	25,990,789.51	100.00	110.49
75	056405600100	State Library Board	181,436,401.00	197,997,500.00	197,997,234.61	100.00	265.39
76	052100100100	Ministry of Health	2,343,295,226.57	1,471,345,800.00	1,471,345,585.93	100.00	214.07
77	052100800100	Hospital Management Board (HMB)	9,216,668,884.00	10,904,203,800.00	10,904,203,431.13	100.00	368.87

78	052100900100	Delta State Specialist Hospital, Oghara	3,183,601,036.00	3,532,272,800.00	3,532,272,639.22	100.00	160.78
79	052101100100	School of Nursing, Warri	-	1,800,000.00	1,800,000.00	100.00	-
80	052101300100	School of Nursing, Eku	-	360,000.00	360,000.00	100.00	-
81	052101400100	State School of Midwifery, Asaba	-	2,627,510.18	2,627,510.18	100.00	-
82	052101600100	Delta State Primary Health Care Development /	180,000,000.00	131,775,000.00	131,774,779.94	100.00	220.06
83	052101700100	State School of Health Technology, Ughelli	-	93,112,000.00	93,111,978.49	100.00	21.51
84	053500100100	Ministry of Environment	280,807,172.00	335,200,500.00	335,200,185.68	100.00	314.32
85	053501600100	Delta State Environmental Protection Agency	13,440,759.00	15,123,500.00	15,123,109.34	100.00	390.66
86	053505300100	Delta State Waste Management Board	116,792,507.00	121,921,500.00	121,921,079.74	100.00	420.26
87	053900100100	Delta State Sports Commission	1,078,321,274.00	1,228,973,990.00	1,228,973,853.94	100.00	136.06
88	056200100100	Directorate of Local Government	117,489,859.00	131,108,990.00	131,108,866.37	100.00	123.63
89	056200200100	Directorate of Chieftaincy Affairs	139,181,424.00	41,441,500.00	41,441,045.59	100.00	454.41

SUBTOTAL			58,248,759,792.26	60,016,827,480.18	60,016,822,160.79	100.00	5,319.39
TOTAL:			98,578,992,362.63	100,392,987,043.48	99,065,155,692.07	98.68	1,327,831,351.41

NOTE: 1	OAG INCLUDED OLD PENSIONS	Past Services	-	5,870,651,861.32
NOTE: 2	STATE PENSION BUREAU	Contributory pension	-	4,450,203,339.22
		diff of dec 2020 and		
		2021 deduction		
	OAG Journal Adjustements 2021	remittances		1,234,258,370.89

BANK PAYMENTS(PERSONNEL COST)

89,978,558,862.42 CASHFLOWS

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY CAPITAL/ASSET ACQUISITION COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

Code	Administrative Unit	2021 Original Budget	PROPOSED FINAL BUDGET 2021	2021 Performance Year to Date (Q1-Q4)	ACCRUED CAPITAL/ASSETS (MEP)	TOTAL CAPEX FOR THE YR 2021	% Performance Year to Date against 2021 Original Budget		Balance (against Original Budget)
010000000000	Administration Sector								
1 011100100100	Government House & Protocol (GHP)	5,480,445,874.00	3,172,310,000.00	2,303,352,631.01	868,956,688.52	3,172,309,319.53	100.00		680.47
2 011100100200	Deputy Governor's Office	225,759,054.00	62,210,900.00	62,210,882.00		62,210,882.00	100.00		18.00
3 011100500100	Directorate of Sustainable Development Goals- SDG	20,000,000.00	6,339,000.00	6,338,000.00		6,338,000.00	99.98		1,000.00
4 011100800100	State Emergency Management Agency	154,000,000.00	20,000,000.00	20,000,000.00		20,000,000.00	100.00		-
5	NDDC/BRACE COMMISSIONS		1,700,000.00	1,700,000.00		1,700,000.00	100.00		-
6 011101500100	Delta State Job and Wealth Creation Bureau	1,000,000,000.00	1,000,000.00	-		-	0.00		1,000,000.00
7 011101800100	Office of the Public and Private Property Protection	36,500,000.00	500,000.00	-		-	0.00		500,000.00
8 011102000100	Office of the Director-General, Revenue Monitoring, Tracking	102,000,000.00	2,000,000.00	1,999,500.00		1,999,500.00	99.98		500.00
9 011103500100	Bureau of Local Government Pensions	21,459,842.00	17,112,500.00	17,112,250.00		17,112,250.00	100.00		250.00
10 011104500100	Delta State Pension Bureau	27,959,842.00	6,500,000.00	999,750.00	5,409,000.00	6,408,750.00	98.60		91,250.00
11 011105500100	Bureau for Special Duties	571,000,000.00	81,857,900.00	74,857,572.81	7,000,000.00	81,857,572.81	100.00		327.19
12 011110200100	Youth Mentoring Office	114,919,684.63	919,684.00	-		-	0.00		919,684.00
13 016100100100	Secretary to the State Government Headquarters	1,442,000,000.00	1,422,490,000.00	1,410,139,608.91	12,340,825.00	1,422,480,433.91	100.00		9,566.09
14 016100300100	Dir. of Cabinet and Administration	25,967,874.00	46,074,200.00	46,074,117.49		46,074,117.49	100.00		82.51
15	Direct Labour Agency	654,437,792.00	437,792.00	-	-	-	0.00		437,792.00
16 016102600100	Directorate of Political and Security Services	37,500,000.00	500,000.00	-		-	0.00		500,000.00
17 011200300100	State House of Assembly	616,737,004.01	71,498,000.00	71,497,059.02		71,497,059.02	100.00		940.98
18 011200400100	Delta State House of Assembly Service Commission	64,619,685.00	7,500,000.00	7,335,500.48		7,335,500.48	97.81		164,499.52
19 012300100100	Ministry of Information	504,598,423.00	45,281,500.00	29,281,163.79	16,000,000.00	45,281,163.79	100.00		336.21
20 012300500100	Orientation and Communication	51,935,748.00	35,748.00	-		-	0.00		35,748.00
21 012500100100	Office of the Head of Service	45,443,779.00	100,940,000.00	937,000.00	100,000,000.00	100,937,000.00	100.00		3,000.00
22 012500500100	Directorate of Establishment & Pension	32,459,842.00	59,842.00	-		-	0.00		59,842.00
23 014000100100	Office of the Auditor General State	40,250,000.00	30,000,000.00	30,000,000.00		30,000,000.00	100.00		-
24 014500100100	Office of the Auditor General Local Government	32,459,842.00	19,050,000.00	19,026,250.01		19,026,250.01	99.88		23,749.99
25 014100100100	Delta State Public Procurement Commission	200,000,000.00	103,822,900.00	85,096,000.00	18,726,500.00	103,822,500.00	100.00		400.00
26 014700100100	Civil Service Commission	64,919,685.00	36,713,500.00	36,713,292.49		36,713,292.49	100.00		207.51
27 014900100100	Local Government Service Commission	32,459,842.00	3,000,000.00	2,500,000.50		2,500,000.50	83.33		499,999.50
28 014800100100	Delta State Independent Electoral Commission	32,459,842.00	4,000,000.00	3,966,375.00		3,966,375.00	99.16		33,625.00
SUBTOTAL:		11,632,293,654.64	5,263,853,466.00	4,231,136,953.51	1,028,433,013.52	5,259,569,967.03	99.92		4,283,498.97
020000000000	Economic Sector								
29 021500100100	Ministry of Agriculture & Natural Resources	2,049,462,663.00	50,000,000.00	26,393,365.32	22,670,000.00	49,063,365.32	98.13		936,634.68
30 022000100100	Ministry of Finance	8,148,796,846.00	500,000,000.00	499,324,680.60		499,324,680.60	99.86		675,319.40
31 022000700100	Office of the Accountant General	129,839,368.00	45,580,000.00	45,570,548.16		45,570,548.16	99.98		9,451.84
32 022000800100	Board of Internal Revenue	670,973,681.00	42,409,000.00	42,408,750.20		42,408,750.20	100.00		249.80
33 022200100100	Ministry of Trade and Investment	7,900,000,000.00	7,720,973,055.35	6,796,034,015.53	1,509,789,588.70	8,305,823,604.23	107.57	-	584,850,548.88
34 022200300100	Delta State Micro, Small and Medium Enterprises Agency	1,519,357,477.00	535,994,000.00	535,993,302.33		535,993,302.33	100.00		697.67
35 022800100100	Directorate of Science and Technology	1,349,196,846.00	283,348,900.00	267,625,613.96	15,723,047.50	283,348,661.46	100.00		238.54
36 022900100100	Directorate of Transport	2,420,000,000.00	623,679,500.00	533,863,387.93	89,815,625.00	623,679,012.93	100.00		487.07
37 022905300100	Delta State Traffic Management Authority (DESTMA)	197,700,000.00	93,548,500.00	93,548,254.00		93,548,254.00	100.00		246.00
38 023100100100	Ministry of Energy	6,025,750,671.19	4,419,710,000.00	3,679,802,131.27	739,907,501.58	4,419,709,632.85	100.00		367.15
39 023100300100	Rural Development Agency	203,000,000.00	221,657,200.00	221,657,142.78		221,657,142.78	100.00		57.22

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY CAPITAL/ASSET ACQUISITION COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

							% Performance Year to		
Code	Adminstrative Unit	PROPOSED FINAL		2021 Performance	ACCRUED	TOTAL CAPEX FOR THE	Date against 2021	Balance (against	
		2021 Original Budget	BUDGET 2021	Year to Date (Q1-Q4)	CAPITAL/ASSETS (MEP)	YR 2021	Original Budget	Original Budget)	
40 023200100100	Ministry of Oil and Gas	123,347,401.00	7,000,000.00	6,535,650.01		6,535,650.01	93.37	464,349.99	
41 023400100100	Ministry of Works Hqtrs	69,459,711,358.33	51,913,445,000.00	61,560,937,121.41	11,689,568,116.11	73,250,505,237.52	141.10	-	21,337,060,237.52
42 023600100100	Directorate of Culture and Tourism	1,023,500,000.00	1,501,250,000.00	1,069,096,550.03	432,149,911.38	1,501,246,461.41	100.00	3,538.59	
43 023800100100	Ministry of Economic Planning	2,948,929,761.00	570,192,900.00	230,198,064.94	339,994,347.00	570,192,411.94	100.00	488.06	
44 025200100100	Minstry of Water Resources	1,461,196,846.00	1,079,927,900.00	751,368,867.48	328,558,868.78	1,079,927,736.26	100.00	163.74	
45 025200200100	Delta State Urban Water Corporation	250,000,000.00	20,000,000.00	19,979,908.75		19,979,908.75	99.90	20,091.25	
46 025200300100	Delta State Rural Water Supply & Sanitation Agency	90,887,558.00	4,000,000.00	3,600,000.00		3,600,000.00	90.00	400,000.00	
47 025200400100	Small Towns Water Supply and Sanitation Agency (STOWA)	90,887,558.00	887,558.00	-		-	0.00	887,558.00	
48 025300100100	Ministry of Housing	8,560,627,564.42	10,792,000,000.00	15,005,817,991.80	1,786,142,098.56	16,791,960,090.36	155.60	-	5,999,960,090.36
49 026000100100	Ministry of Lands, Survey & Urban Development	779,036,216.00	848,920,000.00	686,140,739.55	162,769,674.10	848,910,413.65	100.00	9,586.35	
50 026005400100	Urban and Regional Planning Board	12,983,937.00	83,937.00	-		-	0.00	83,937.00	
51 026005500100	Office of the Surveyor General	-	91,069,500.00	91,069,191.08		91,069,191.08	100.00	308.92	
52 025400100100	Ministry of Urban Renewal	3,481,467,424.81	2,076,377,900.00	1,548,339,447.83	528,038,060.17	2,076,377,508.00	100.00	392.00	
SUBTOTAL:		118,896,653,176.75	83,442,054,850.35	93,715,304,724.96	17,645,126,838.88	111,360,431,563.84	133.46	-	27,918,376,713.49
53 030000000000	Law and Justice Sector								
54 031800100100	Judiciary Service Commission	38,000,811.00	17,625,900.00	17,625,750.00		17,625,750.00	100.00	150.00	
55 031800400100	High Court of Justice	1,046,737,004.00	1,100,500,000.00	1,080,695,638.12	19,729,116.03	1,100,424,754.15	99.99	75,245.85	
56 031800700100	Customary Court of Appeal	180,000,000.00	28,500,500.00	28,500,000.00		28,500,000.00	100.00	500.00	
57 032600100100	Ministry of Justice	129,709,192.00	68,150,000.00	68,149,709.00		68,149,709.00	100.00	291.00	
SUBTOTAL:		1,394,447,007.00	1,214,776,400.00	1,194,971,097.12	19,729,116.03	1,214,700,213.15	99.99	76,186.85	
040000000000	Regional Sector								
58 045100100100	DESOPADEC	30,000,000,000.00	25,801,000,000.00	25,800,000,000.00		25,800,000,000.00	100.00	1,000,000.00	
59 043700100100	Delta State Capital Territory Development Agency	5,399,000,000.00	4,230,060,900.00	2,998,573,335.83	1,231,487,203.56	4,230,060,539.39	100.00	360.61	
60 043700200100	Warri-Uvwie and Environs Special Area Development Agen	6,595,000,000.00	3,181,982,500.00	2,885,696,046.81	296,286,179.69	3,181,982,226.50	100.00	273.50	
SUBTOTAL:		41,994,000,000.00	33,213,043,400.00	31,684,269,382.64	1,527,773,383.25	33,212,042,765.89	100.00	1,000,634.11	
050000000000	Social Sector								
61 051300100100	Ministry of Youth Development	1,269,196,846.00	50,000.00			-	0.00	50,000.00	
62 051400100100	Ministry of Women Affairs and Social Development	832,000,000.00	317,951,900.00	101,947,946.91	216,003,397.55	317,951,344.46	100.00	555.54	
63 051700100100	Ministry of Basic and Secondary Education	12,744,377,923.80	9,910,393,500.00	7,544,929,276.06	2,365,464,039.13	9,910,393,315.19	100.00	184.81	
64 051705100100	State Universal Bescic Education Board (SUBEB)	1,500,000,000.00	50,000.00	-		-	0.00	50,000.00	
65 051705200100	Post Primary Education Board (PPEB) Hqtrs	32,000,000.00	32,000.00	-		-	0.00	32,000.00	
66 056400100100	Ministry of Higher Education	4,458,393,693.00	7,490,500,000.00	7,030,312,598.42	460,120,887.08	7,490,433,485.50	100.00	66,514.50	
67 056500100100	Ministry of Technical Education	5,181,064,546.00	4,461,900,000.00	3,883,660,625.74	578,201,114.19	4,461,861,739.93	100.00	38,260.07	
68 056500800100	Technical and Vocational Education Board (TVEB)	500,000,000.00	50,000.00	-		-	0.00	50,000.00	
69 052100100100	Ministry of Health	6,815,181,078.00	4,666,080,000.00	3,560,170,577.76	1,105,899,547.98	4,666,070,125.74	100.00	9,874.26	
70 052101600100	Delta State Primary Health Care Development Agency	194,759,054.00	759,054.00	-		-	0.00	759,054.00	
71 053500100100	Ministry of Environment	-	368,990,000.00	368,982,375.55		368,982,375.55	100.00	7,624.45	
72 053501600100	Delta State Environmental Protection Agency	920,000,000.00	3,148,100.00	3,148,050.00		3,148,050.00	100.00	50.00	

DELTA STATE GOVERNMENT
SCHEDULE OF MINISTRIES, DEPARTMENT AND AGENCY CAPITAL/ASSET ACQUISITION COST
FOR THE YEAR ENDED 31ST DECEMBER, 2021

Code	Administrative Unit	2021 Original Budget	PROPOSED FINAL BUDGET 2021	2021 Performance Year to Date (Q1-Q4)	ACCRUED CAPITAL/ASSETS (MEP)	TOTAL CAPEX FOR THE YR 2021	% Performance Year to	Balance (against Original Budget)
							Date against 2021 Original Budget	
73 053505300100	Delta State Waste Management Board	200,000,000.00	186,405,900.00	186,405,499.60		186,405,499.60	100.00	400.40
74 053900100100	Delta State Sports Commission	1,878,065,000.00	264,130,500.00	252,130,159.35	12,000,000.00	264,130,159.35	100.00	340.65
75 056200100100	Directorate of Local Government	151,379,500.00	3,000,000.00	2,607,125.00		2,607,125.00	86.90	392,875.00
76 056200200100	Directorate of Chieftaincy Affairs	31,959,842.00	4,300,000.00	4,206,874.97		4,206,874.97	97.83	93,125.03
SUBTOTAL:		36,708,377,482.80	27,677,740,954.00	22,938,501,109.36	4,737,688,985.93	27,676,190,095.29	99.99	1,500,858.71
TOTAL:		210,625,771,321.19	150,811,469,070.35	153,764,183,267.59	24,958,751,337.61	178,722,934,605.20	118.51	- 27,911,515,534.85

DELTA STATE GOVERNMENT
CAPITAL/ASSET ACQUISITION BY FUNCTIONS OF GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2021

FUNCTIONS OF GOVERNMENT	FUNCTION CODE	2021 APPROVED BUDGET	2021 FINAL BUDGET	ACTUAL 2021	% PERFORMAN CE	BALANCE	ACTUAL 2020
GENERAL PUBLIC SERVICE:	701						
0101000000: Government House & Protocol (GHP)	70111	3,181,461,651.50	3,181,461,651.50	2,353,267,960.82	73.97	828,193,690.68	3,356,448,641.58
0101010501: Office of the Chief Economic Adviser	70111	20,000,000.00	20,000,000.00	-	-	20,000,000.00	-
0101010526: Office of the Senior Policy Adviser	70111	20,000,000.00	20,000,000.00	-	-	20,000,000.00	-
0102000000: OFFICE OF THE DEPUTY GOVERNOR	70111	225,759,054.00	225,759,054.00	62,210,882.00	27.56	163,548,172.00	81,227,055.72
0103000000: DELTA STATE HOUSE OF ASSEMBLY	70111	616,737,004.00	616,737,004.00	63,497,059.02	10.30	553,239,944.98	172,589,856.97
0104000000: Office of the SSG	70111	1,004,535,325.54	1,004,535,325.54	1,323,331,441.56	131.74	- 318,796,116.02	1,395,765,656.93
0212: Office of the Accountant General	70112	129,839,368.00	129,839,368.00	3,708,092,873.28	2,855.91	- 3,578,253,505.28	113,568,905.31
0105000000: Head of Service	70131	45,443,779.00	45,443,779.00	937,000.00	2.06	44,506,779.00	10,000,000.00
0108000000: Dir of Establishment & Pensions	70131	32,459,842.00	32,459,842.00	-	-	32,459,842.00	-
0111000000: Bureau of Local Government Pension	70131	21,459,842.00	21,459,842.00	17,112,250.00	79.74	4,347,592.00	11,332,525.59
0115000000: Delta State Pension Bureau	70131	27,959,842.00	27,959,842.00	999,750.00	3.58	26,960,092.00	31,903,260.10
0116000000: Civil Service Commission	70131	64,919,685.00	64,919,685.00	36,713,292.49	56.55	28,206,392.51	26,680,606.25
0117000000: Delta State House of Assembly Service Commission	70131	64,619,685.00	64,619,685.00	7,335,500.48	11.35	57,284,184.52	1,022,625.00
0118000000: Local Government Service Commission	70131	32,459,842.00	32,459,842.00	2,500,000.50	7.70	29,959,841.50	2,857,143.00
0119000000: Delta State Procurement Commission	70131	-	-	85,096,000.00	#DIV/0!	- 85,096,000.00	36,694,512.50
0211000000: Ministry of Economic Planning	70132	878,929,761.00	878,929,761.00	230,198,064.94	26.19	648,731,696.06	1,031,135,013.52
0101010502: Office of the Senior Political Adviser to the Governor	70133	-	-	-	-	-	-
0101010519: Directorate of Sustainable Development Goals (SDG)	70133	20,000,000.00	20,000,000.00	9,176,000.00	45.88	10,824,000.00	7,749,184.00
NDDC BRACED COMMISSION	70133	30,000,000.00	30,000,000.00	1,700,000.00	5.67	28,300,000.00	4,936,980.00
0101010600: Office of the Chief Job Creation	70133	1,000,000,000.00	1,000,000,000.00	618,000,000.00	61.80	382,000,000.00	-
0101011200: Directorate Youth Mentoring and Monitoring	70133	114,919,684.63	114,919,684.63	-	-	114,919,684.63	-
0104011300: SERVICOM & Labour Relations	70133	20,000,000.00	20,000,000.00	-	-	20,000,000.00	-
0106000000: Dir of Cabinet and Administration	70133	25,967,874.00	25,967,874.00	46,074,117.49	177.43	- 20,106,243.49	19,807,869.01
0107000000: Dir of Political and Security Services	70133	25,000,000.00	25,000,000.00	-	-	25,000,000.00	921,812.50
0110000000: Bureau for Special Duties	70133	571,000,000.00	571,000,000.00	74,857,572.81	13.11	496,142,427.19	28,712,899.90
0112000000: Delta State Independent Electoral Commission	70133	28,959,842.00	28,959,842.00	3,966,375.00	13.70	24,993,467.00	4,480,435.00
0113000000: Office of the Auditor General (State)	70133	240,250,000.00	240,250,000.00	25,000,000.00	10.41	215,250,000.00	2,000,000.00
0114000000: Office of the Auditor General (LG)	70133	32,459,842.00	32,459,842.00	15,426,250.00	47.52	17,033,592.00	-
0207000000: Dir. Of Science & Technology	70133	349,196,846.00	349,196,846.00	21,866,604.62	6.26	327,330,241.38	181,159,563.19
0503000000: Directorate of Local Government Affairs	70133	151,379,500.00	151,379,500.00	2,607,125.00	1.72	148,772,375.00	6,323,000.00
SUBTOTAL		8,975,718,269.67	8,975,718,269.67	8,709,966,120.01	383.49	265,752,149.66	6,527,317,546.07
PUBLIC ORDER AND SAFETY:	703						
0110010300: Delta State Emergency Management Agency	70320	154,000,000.00	154,000,000.00	20,000,000.00	12.99	134,000,000.00	40,433,223.60
0301000000: Ministry of Justice	70330	129,709,192.00	129,709,192.00	68,149,709.00	52.54	61,559,483.00	2,610,256.02
0302000000: High Court of Justice	70330	746,737,004.00	746,737,004.00	494,167,786.28	66.18	252,569,217.72	485,010,854.79
0303000000: Customary Court of Appeal	70330	180,000,000.00	180,000,000.00	25,500,000.00	14.17	154,500,000.00	-
0304000000: Judiciary Service Commission	70330	38,000,811.00	38,000,811.00	17,625,750.00	46.38	20,375,061.00	61,603,519.31
SUBTOTAL		1,248,447,007.00	1,248,447,007.00	625,443,245.28	192.25	623,003,761.72	589,657,853.72
ECONOMIC AFFAIRS:	704						
0101010522: Asaba International Airport	70411	120,000,000.00	120,000,000.00	-	-	120,000,000.00	-
0102010900: Delta State Investment Development Agency	70411	40,000,000.00	40,000,000.00	-	-	40,000,000.00	-
0204000000: Ministry of Trade & Investment	70411	5,900,000,000.00	5,900,000,000.00	6,828,982,015.53	115.75	- 928,982,015.53	1,395,208,368.69
0204010400: Delta State Micro, Small and Medium Enterprises Agenc	70411	519,357,477.00	519,357,477.00	548,242,927.33	105.56	- 28,885,450.33	-

DELTA STATE GOVERNMENT
CAPITAL/ASSET ACQUISITION BY FUNCTIONS OF GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2021

FUNCTIONS OF GOVERNMENT	FUNCTION CODE	2021 APPROVED BUDGET	2021 FINAL BUDGET	ACTUAL 2021	% PERFORMAN CE	BALANCE	ACTUAL 2020
0209000000: Ministry of Finance	70411	648,796,846.00	648,796,846.00	506,091,422.90	78.00	142,705,423.10	132,002,411.22
0210000000: Board of Internal Revenue	70411	670,973,681.00	670,973,681.00	44,408,250.20	6.62	626,565,430.80	57,537,255.25
0203000000: Ministry of Agriculture & Natural Resources	70421	47,462,663.00	47,462,663.00	30,893,365.32	65.09	16,569,297.68	726,947,300.00
0205000000: Ministry of Energy	70435	3,993,750,671.19	3,993,750,671.19	3,630,356,085.23	90.90	363,394,585.96	790,774,726.53
0205010400: Rural Development Agency	70435	203,000,000.00	203,000,000.00	221,657,142.78	109.19	- 18,657,142.78	50,671,364.65
0208000000: Ministry of Oil and Gas	70436	123,347,401.00	123,347,401.00	5,538,650.01	4.49	117,808,750.99	10,500,000.00
0104011000: Direct Labour Agency	70443	654,437,792.00	654,437,792.00	-	-	654,437,792.00	44,508,125.00
0213000000: Ministry of Works	70443	45,609,711,358.33	45,609,711,358.33	58,023,616,080.44	127.22	- 12,413,904,722.11	20,100,603,524.42
0402000000: Delta State Capital Territory Development Agency	70443	5,399,000,000.00	5,399,000,000.00	2,283,276,955.23	42.29	3,115,723,044.77	1,535,660,147.35
0403000000: Warri, Uvwie and Environs Development Agency	70443	3,595,000,000.00	3,595,000,000.00	2,845,696,046.81	79.16	749,303,953.19	316,613,568.73
0215000000: Ministry of Transport	70451	720,000,000.00	720,000,000.00	533,726,537.92	74.13	186,273,462.08	188,349,673.58
0215010800: Delta State Traffic Management Authority (DESTMA)	70451	197,700,000.00	197,700,000.00	90,013,370.00	45.53	107,686,630.00	83,745,135.80
0109000000: Ministry of Information	70460	504,598,423.00	504,598,423.00	29,281,163.79	5.80	475,317,259.21	32,925,901.50
0109010800: State Bureau for Orientation	70460	51,935,748.00	51,935,748.00	-	-	51,935,748.00	-
SUBTOTAL		68,999,072,060.52	68,999,072,060.52	75,621,780,013.49	949.73	- 6,622,707,952.97	25,466,047,502.72
ENVIRONMENTAL PROTECTION:	705						
0504010600: Delta State Waste Management Board	70510	200,000,000.00	200,000,000.00	149,390,499.60	74.70	50,609,500.40	85,418,423.55
0504010900: Delta State Environmental Protection Agency	70510	15,000,000.00	15,000,000.00	2,500,050.00	16.67	12,499,950.00	-
0504000000: Ministry of Environment	70540	905,000,000.00	905,000,000.00	369,868,675.69	40.87	535,131,324.31	424,764,836.90
SUBTOTAL		1,120,000,000.00	1,120,000,000.00	521,759,225.29	132.23	598,240,774.71	510,183,260.45
HOUSING AND COMMUNITY AMENITIES:	706						
0214000000: Ministry of Housing	70610	8,560,627,564.42	8,560,627,564.42	15,001,807,091.80	175.24	- 6,441,179,527.38	10,270,682,320.47
0201000000: Ministry of Lands & Urban Development	70620	674,536,216.00	674,536,216.00	687,140,739.55	101.87	- 12,604,523.55	371,787,113.00
0201010700: Urban and Regional Planning Board	70620	12,983,937.00	12,983,937.00	-	-	12,983,937.00	-
0216000000: Surveyor General	70620	104,500,000.00	104,500,000.00	91,069,191.08	87.15	13,430,808.92	26,500,000.00
0217000000: Ministry of Urban Renewal	70620	1,481,467,424.81	1,481,467,424.81	1,588,339,447.83	107.21	- 106,872,023.02	657,192,755.31
0206000000: Ministry of Water Resources	70630	1,461,196,846.00	1,461,196,846.00	731,368,867.48	50.05	729,827,978.52	539,370,455.24
0206010401: Urban Water Corporation	70630	250,000,000.00	250,000,000.00	19,979,909.39	7.99	230,020,090.61	30,947,218.62
Delta State Oil Producing Community Dev. Commission	70620	22,801,000,000.00	22,801,000,000.00	25,800,000,000.00	113.15	- 2,999,000,000.00	24,300,060,007.03
SUBTOTAL		35,346,311,988.23	35,346,311,988.23	43,919,705,247.13	642.67	- 8,573,393,258.90	36,196,539,869.67
HEALTH:	707						
0508010700: State Primary Health Care Development Agency	70721	194,759,054.00	194,759,054.00	-	-	194,759,054.00	12,943,889.28
0508000000: Ministry of Health	70731	3,015,181,078.00	3,015,181,078.00	3,669,620,125.43	121.70	- 654,439,047.43	2,088,356,835.76
0508010900: Delta State Agency for Control of HIV/AIDS (SACA)	70740	130,000,000.00	130,000,000.00	-	-	130,000,000.00	-
0510000000: Delta State Contributory Health Commission	70740	720,000,000.00	720,000,000.00	643,587,278.86	89.39	76,412,721.14	-
SUBTOTAL		4,059,940,132.00	4,059,940,132.00	4,313,207,404.29	211.09	- 253,267,272.29	2,101,300,725.04
RECREATION, CULTURE AND RELIGION:	708						
0501000000: Ministry of Youth Development	70810	269,196,846.00	269,196,846.00	325,889,714.70	121.06	- 56,692,868.70	76,437,663.85
0505000000: Delta State Sports Commission	70810	878,065,000.00	878,065,000.00	98,547,900.97	11.22	779,517,099.03	284,054,426.99

DELTA STATE GOVERNMENT
CAPITAL/ASSET ACQUISITION BY FUNCTIONS OF GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2021

FUNCTIONS OF GOVERNMENT	FUNCTION CODE	2021 APPROVED BUDGET	2021 FINAL BUDGET	ACTUAL 2021	% PERFORMAN CE	BALANCE	ACTUAL 2020
0202000000: Directorate of Culture & Tourism	70820	1,003,500,000.00	1,003,500,000.00	1,067,109,655.76	106.34	- 63,609,655.76	4,197,720.83
0502000000: Directorate of Chieftaincy Affairs	70820	31,959,842.00	31,959,842.00	2,606,874.97	8.16	29,352,967.03	93,244,016.22
SUBTOTAL		2,182,721,688.00	2,182,721,688.00	1,494,154,146.40	246.78	688,567,541.60	457,933,827.89
EDUCATION:	709						
0506000000: Ministry of Basic and Secondary Education	70912	7,738,799,685.93	7,738,799,685.93	7,534,525,966.83	97.36	204,273,719.10	4,517,271,890.40
0506011200: State Universal Basic Education Board (SUBEB)	70912	5,000,000.00	5,000,000.00	115,139.21	2.30	4,884,860.79	-
0506011300: Post Primary Education Board (PPEB)	70921	32,000,000.00	32,000,000.00		-	32,000,000.00	-
0506011000: Agency for Adult & Non-Formal Education	70930					-	-
0511000000: Ministry of Technical Education	70930	3,181,064,546.00	3,181,064,546.00	3,887,334,469.86	122.20	- 706,269,923.86	1,107,335,057.39
0511010700: Technical & Vocational Education Board	70930	500,000,000.00	500,000,000.00	3,931,744.47	0.79	496,068,255.53	-
0507000000: Ministry of Higher Education	70941	4,458,393,693.00	4,458,393,693.00	7,030,312,598.42	157.69	- 2,571,918,905.42	890,895,766.17
SUBTOTAL		15,915,257,924.93	15,915,257,924.93	18,456,219,918.79	380.34	- 2,540,961,993.86	6,515,502,713.96
SOCIAL PROTECTION:	710						
0509000000: Ministry of Women Affairs and Social Development	71040	264,000,000.00	264,000,000.00	101,947,946.91	84.37	162,052,053.09	84,365,808.80
SUBTOTAL		264,000,000.00	264,000,000.00	101,947,946.91	84.37	162,052,053.09	84,365,808.80
GRAND TOTAL		138,111,469,070.35	138,111,469,070.35	153,764,183,267.59	3,222.95	- 15,652,714,197.24	78,448,849,108.32

		DELTA STATE GOVERNMENT					
		SUMMARY OF CAPITAL/ASSET ACQUISITION BY LOCATION					
		FOR THE YEAR ENDED 31ST DECEMBER, 2021					
DELTA STATE CHART OF ACCOUNT	DESCRIPTION	2021 Approved Budget	2021 FINAL APPROVED BUDGET	ACTUAL 2021	% Performance	Balance	ACTUAL 2020
DELTA CENTRAL SENATORIAL ZONE:							
51010000	CENTRAL SENATORIAL ZONE:						928,483,191.22
51010100	ETHIOPE EAST	1,330,944,855.09	1,330,944,855.09	592,649,595.18	44.53	738,295,259.91	21,861,600.00
51010200	ETHIOPE WEST	901,921,791.90	901,921,791.90	718,309,624.35	79.64	183,612,167.55	906,630,490.35
51010300	OKPE	1,182,439,194.28	1,182,439,194.28	753,723,975.05	63.74	428,715,219.23	663,828,131.41
51010400	SAPELE	725,800,933.77	725,800,933.77	229,656,035.88	31.64	496,144,897.89	591,505,182.09
51010500	UDU	941,297,386.04	941,297,386.04	607,860,057.84	64.58	333,437,328.20	403,255,453.93
51010600	UGHELLI NORTH	832,026,944.66	832,026,944.66	393,626,641.58	47.31	438,400,303.08	1,225,776,834.35
51010700	UGHELLI SOUTH	2,263,047,159.06	2,263,047,159.06	1,442,597,474.78	63.75	820,449,684.28	897,191,290.01
51010800	UVWIE	2,835,366,510.21	2,835,366,510.21	1,750,947,953.76	61.75	1,084,418,556.45	1,376,213,275.22
	SUBTOTAL	11,012,844,775.00	11,012,844,775.00	6,489,371,358.42	58.93	4,523,473,416.58	7,014,745,448.58
DELTA NORTH SENATORIAL ZONE:							
DELTA STATE CHART OF ACCOUNT	DESCRIPTION	2021 Approved Budget	2021 FINAL APPROVED BUDGET	ACTUAL 2021	% Performance	Balance	ACTUAL 2020
51020000	NORTH SENATORIAL ZONE						
51020900	ANIOCHA NORTH	1,101,399,669.60	1,101,399,669.60	567,577,706.90	51.53	533,821,962.70	376,025,743.03

51021000	ANIOCHA SOUTH	1,635,034,485.47	1,635,034,485.47	5,062,863,232.77	309.65	- 3,427,828,747.30	213,671,683.06
51021100	IKA NORTH EAST	4,480,213,929.15	4,480,213,929.15	3,379,733,784.25	75.44	1,100,480,144.90	5,610,586,937.12
51021200	IKA SOUTH	6,702,092,287.60	6,702,092,287.60	7,271,302,538.33	108.49	- 569,210,250.73	2,200,892,875.42
51021300	NDOKWA EAST	1,175,942,943.48	1,175,942,943.48	369,976,734.07	31.46	805,966,209.41	1,949,748,648.52
51021400	NDOKWA WEST	466,875,810.16	466,875,810.16	79,706,965.93	17.07	387,168,844.23	1,840,184,062.35
51021500	OSHIMILI NORTH	894,137,738.24	894,137,738.24	810,859,979.68	90.69	83,277,758.56	2,761,620,142.66
51021600	OSHIMILI SOUTH	6,717,589,238.33	6,717,589,238.33	5,112,203,806.95	76.10	1,605,385,431.38	2,260,955,918.00
51021700	UKWUANI	2,257,276,026.80	2,257,276,026.80	1,257,598,698.97	55.71	999,677,327.83	311,990,577.66
	SUBTOTAL	25,430,562,128.83	25,430,562,128.83	23,911,823,447.85	94.03	1,518,738,680.98	17,525,676,587.82
DELTA SOUTH SENATORIAL ZONE:							
DELTA STATE CHART OF ACCOUNT	DESCRIPTION	2021 Approved Budget	2021 FINAL APPROVED BUDGET	ACTUAL 2021	% Performance	Balance	ACTUAL 2020
51030000	SOUTH SENATORIAL ZONE			-		-	-
51031800	BOMADI	1,642,007,378.48	1,642,007,378.48	1,112,581,966.83	67.76	529,425,411.65	590,784,034.08
51031900	BURUTU	646,162,014.03	646,162,014.03	392,608,292.87	60.76	253,553,721.16	435,003,894.45
51032000	ISOKO NORTH	314,513,447.38	314,513,447.38	401,453,790.16	127.64	- 86,940,342.78	606,164,323.22
51032100	ISOKO SOUTH	2,205,708,260.39	2,205,708,260.39	1,191,513,864.41	54.02	1,014,194,395.98	450,345,341.29
51032200	PATANI	1,729,753,843.32	1,729,753,843.32	203,179,920.10	11.75	1,526,573,923.22	196,409,598.88
51032300	WARRI SOUTH WEST	670,868,369.62	670,868,369.62	539,760,829.74	80.46	131,107,539.88	1,218,458,652.24

51032400	WARRI NORTH	2,944,132,108.95	2,944,132,108.95	2,351,290,852.77	79.86	592,841,256.18	263,833,946.40
51032500	WARRI SOUTH	875,455,467.16	875,455,467.16	793,079,568.75	90.59	82,375,898.41	2,051,975,000.03
				-		-	-
	SUBTOTAL	11,028,600,889.33	11,028,600,889.33	6,985,469,085.63		4,043,131,803.70	5,812,974,790.59
OTHER ZONE:							
DELTA STATE CHART OF ACCOUNT	DESCRIPTION	2021 Approved Budget	2021 FINAL APPROVED BUDGET	ACTUAL 2021	% Performance	Balance	ACTUAL 2020
51042600	STATE WIDE(INCLUDIN G DESOPADEC)	90,639,461,277.20	90,639,461,277.20	116,377,519,375.69	128.40	- 25,738,058,098.49	49,366,351,375.79
51042700	ABUJA					-	243,955,100.51
51042800	LAGOS					-	-
	SUBTOTAL	90,639,461,277.20	90,639,461,277.20	116,377,519,375.69		- 25,738,058,098.49	49,610,306,476.30
	GRAND TOTAL	138,111,469,070.35	138,111,469,070.35	153,764,183,267.59	152.95	(15,652,714,197.24)	79,963,703,303.29

			DELTA STATE GOVERNMENT				
			CAPITAL/ASSET ACQUISITION EXPENDITURE BY PROGRAMME				
			FOR THE YEAR ENDED 31ST DECEMBER, 2021				
Programme Code Summary	Programme Code Details	Programme Description	Approved 2021 Revised Budget	ACTUAL CAPEX 2021	BUDGET VARIANCE 2021	% OF PERFORMANCE	ACTUAL CAPEX 2020
01	00010000010100	Economic Empowerment Through Agriculture (General)	271,962,663.00	75,495,869.21	196,466,793.79	27.76	795,255,635.15
02	00020000010100	Societal Re-orientation (General)	1,729,500,000.00	4,549,200.00	1,724,950,800.00	0.26	143,270,249.50
03	00030000010100	Poverty Alleviation	3,954,349,494.00	3,660,273,519.68	294,075,974.32	92.56	1,081,027,602.03
04	00040000010100	Improvement to Human Health (General)	3,424,230,604.00	3,827,977,577.32	(403,746,973.32)	111.79	771,036,488.65
05	00050000010100	Enhancing Skills and Knowledge (General)	22,407,102,470.69	18,580,757,053.68	3,826,345,417.01	82.92	3,330,198,738.74
06	00060000010100	Housing and Urban Development (General)	3,035,613,771.87	754,004,596.14	2,281,609,175.73	24.84	26,061,795,958.27
07	00070000010100	Gender (General)	175,000,000.00	107,219,322.88	67,780,677.12	61.27	
08	00080000010100	Youth (General)	1,878,065,000.00	953,004,540.34	925,060,459.66	50.74	1,437,981,567.52
09	00090000010100	Environmental Improvement (General)	1,381,000,000.00	5,910,860,953.63	(4,529,860,953.63)	428.01	1,790,090,708.33
10	00100000010100	Water Resources and Rural Development	535,775,116.00	391,269,981.85	144,505,134.15	73.03	625,456,697.91
11	00110000010100	Information Communication and Technology (General)	943,244,198.00	386,302,262.54	556,941,935.46	40.95	279,872,373.21
12	00120000010100	Growing the Private Sector	816,990,000.00	3,757,426,522.70	(2,940,436,522.70)	459.91	
13	00130000010100	Reform of Government and Governance (General)			-	-	
14	00140000010100	Power (General)	5,002,750,671.19	4,453,278,539.55	549,472,131.64	89.02	1,082,225,850.66
15	00150000010100	Transportation (General)	69,976,708,018.40	90,284,640,927.86	(20,307,932,909.46)	129.02	27,549,523,225.47
16	00160000010100	Effective Rail Transport System	154,347,401.00		154,347,401.00	-	
17	00170000010100	Effective Inland Water Ways Transport System	18,088,985,330.20	440,800,230.29	17,648,185,099.91	2.44	
18	00180000010100	Effective Air Transport System	4,000,000,000.00		4,000,000,000.00	-	
19	00190000010100	Effective Seaports System	-	-	-	-	
20	00200000010100	Effective Shipping services System	-	-	-	-	
21	00210000010100	Oil and Gas Infrastructure (General)	-	-	-	-	169,380,548.72
22	00220000010100	General Administration (General)	335,844,332.00	20,176,322,169.92	(19,840,477,837.92)	6,007.64	14,839,430,804.13
		Total	138,111,469,070.35	153,764,183,267.59	- 15,652,714,197.24	7,682.17	79,956,546,448.29