

AUDIT REPORT 2023

**REPORT OF THE STATE
AUDITOR-GENERAL
ON THE ACCOUNTS OF THE
DELTA STATE GOVERNMENT**

FOR THE YEAR ENDED 31ST DECEMBER, 2023





**HIS EXCELLENCY
RT. HON. SHERIFF F. O. OBOREVORI
GOVERNOR OF DELTA STATE**



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SPEAKER
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PART ONE

**ANNUAL REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
DELTA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

1.0 INTRODUCTION

I have audited the accounts of Delta State Government for the year ended 31st December, 2023 in accordance with the provisions of Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), Delta State Audit Law of 2021 (as amended), International Auditing Standards (IAS) and International Organisation of Supreme Audit Institutions (INTOSAI) Standards of Auditing and International Public Sector Accounting Standards (IPSAS) Accruals. My observations and recommendations which form the basis for this report were discussed with the relevant Officers of the various Ministries, Departments and Agencies (MDAs) for their comments and necessary actions.

1.1 SCOPE OF THE AUDIT

The audit exercise of 2023 accounting year covers the following areas:

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

1.2 RESPECTIVE RESPONSIBILITIES

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

While the Auditor-General's responsibility is to express an independent opinion on the financial statements so prepared by the Accountant-General based on his audit in compliance with regulations stated in (1.0) above. The Auditor - General is responsible.

for the audit of accounts of all Accounting Officers and all persons entrusted with the collection, receipt, custody and issue or payments of public monies.

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

1.3 SUBMISSION OF ANNUAL ACCOUNTS BY THE ACCOUNTANT GENERAL

The Management Accounts (Financial Statements and Notes) for the year ended 31st December, 2023 were received from the Office of the Accountant-General on the 28th of March, 2024 vide letter with reference No. AG/CAG/56/C/VOL.8/ of 28th March, 2024 duly signed by the Accountant-General.

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

- Consolidated Statement of Financial Performance
- Consolidated Statement of Financial Position
- Consolidated Statement of Cash flow
- Statement of Changes in Net Assets/Equity
- Trial Balance as at 31st December, 2023 (Including Journal Adjustments)
- Details of Federation Account-Allocation Committee Schedule
- Internally Generated Revenue Schedule
- Payment Vouchers
- Notes to the Accounts
- Bank Statements and Reconciliation Files
- Asset Database Expenditure (Soft copy)
- Cash books

1.4 ACCOUNTING POLICIES

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	<p>Basis of Preparation</p> <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	<p>Fundamental Accounting Concepts</p> <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 • Understandability • Materiality • Relevance • Prudence • Completeness, etc..
3	<p>Accounting Period</p>

	<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	<p>Reporting Currency</p> <ul style="list-style-type: none"> The General Purpose Financial Statements shall be prepared in the Nigerian Naira.
5	<p>Consolidation Policy</p> <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 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	<p>Notes to the General Purpose Financial Statements</p> <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 (Sub-committee on IPSAS Implementation for the Federation).
7	<p>Comparative Information</p> <ul style="list-style-type: none"> The General Purpose Financial Statements shall disclose all numerical information relating to previous period.
8	<p>Budget Figures</p> <ul style="list-style-type: none"> These are figures from the approved budget in accordance with the Appropriation Law of Delta State.
9	<p>Revenue</p> <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	<p>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.</p>
11	<p>Subsidies, Donations and Endowments</p>

	<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	<p>Expenses</p> <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	<p>Employee Entitlements:</p> <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	<p>Interest on Loans:</p> <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	<p>Foreign Currency Transactions:</p> <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	<p>Minority Interest :</p> <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	<p>Statement of Cash flow</p> <ul style="list-style-type: none"> This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

	<p>The Cash Flow Statement shall consist of three (3) Sections:</p> <ol style="list-style-type: none"> i. Operating Activities - include cash received from all income sources of the Government and the cash payments made for the supply of goods and services. ii. Investing Activities - are those activities relating to the acquisition and disposal of Non-Current Assets. iii. Financing Activities - comprises of the change in equity and debt capital structure of the Government.
18	<p>Cash & Cash Equivalent</p> <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	<p>Inventories:</p> <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	<p>Accounts Receivable:</p> <ul style="list-style-type: none"> • Accounts Receivables are shown at estimated realisable value after providing for bad and doubtful debts.
21	<p>Prepayments</p> <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	<p>Loans Granted:</p> <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	<p>Investments:</p> <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	<p>Property, Plant & Equipment (PPE)</p> <p>These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year.</p> <p>The following shall constitute expenditure on PPE:</p> <p>Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.</p> <p>Construction Cost- including Materials, Labour and Overheads.</p> <p>Improvements to existing PPE, which significantly enhance their useful life.</p> <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.

iii. Depreciation

- The cost of Properties, Plants and Equipment shall be written off, from the time they are brought into use, on a straight line basis over their expected useful lives as follows:

✓ Leasehold Land and Improvements lease	Over the term of the lease
✓ Leasehold Buildings lease	Over the term of the lease
✓ Buildings	2-3%
✓ Plant and Machinery	10-20%
✓ Motor Vehicles:	20-33.3%
✓ Office Equipment:	25-30%
✓ IT Equipment:	33.3-50%
✓ Furniture and Fittings:	20-25%

- 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

iv. Revaluation

PPE shall be re-valued periodically in accordance with International Best Practices.

	<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> <p>These are cash-generating PPE owned by the Government or its Agencies. The cost, capitalisation, depreciation and impairment of Investment PPE are the same with PPE, but shall be reported separately in the GPFS.</p>
26	<p>Intangible Assets</p> <p>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.</p> <p>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.</p> <p>Classes of Intangible Assets include the following:</p> <ul style="list-style-type: none"> ➤ Goodwill ➤ Copyrights ➤ Trademarks ➤ Heritage, etc. <p>Intangible assets are tested for impairment and amortised on an annual basis.</p>
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. <p>Deposits for which the services are to be offered in the following 12 months</p>

	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-Term 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.
33	<p>Reserves</p> <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	<p>Contingent Liability</p> <p>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</p>

	<p>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.</p>
35	<p>Leases</p> <p>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.</p> <p>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 instalments over the lease term.</p>
36	<p>Financial Instruments</p> <p>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.</p> <p>Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.</p>

PART TWO

2.0 BOOK KEEPING AND GENERAL OBSERVATIONS

2.1 ACCOUNTING SYSTEM

The observations in respect of the Accounting System as reported in the 2022 Audit Report have not been fully addressed.

Audit recommended then that all factors inhibiting end-to-end computerized processing of financial transactions and production of a complete set of financial statements which comply with IPSAS should be given urgent attention.

2.2. ACCOUNTING RECORDS

2.2.1 NON-PERFORMING REVOLVING LOANS AND ADVANCES.

The following were observed during the audit of 2023 Financial Statements:

a. MASS TRANSIT BUS SCHEME (MINISTRY OF TRANSPORT):

As reported in 2022, a total of N4,513,770,385.00 (Four billion, five hundred and thirteen million, seven hundred and seventy thousand, three hundred and eighty-five naira) only was granted as loans to beneficiaries between 2009 and 2013, out of which the sum of N1,785,525,456.00 (one billion, seven hundred and eighty-five million, five hundred and twenty-five thousand, four hundred and fifty-six naira) only has been repaid leaving N2,728,244,839.00 (Two billion, seven hundred and twenty-eight million, two hundred and forty-four thousand, eight hundred and thirty-nine naira) only as outstanding as at 31st December, 2023.

b. TRACTORS SCHEME UNDER THE SUPERVISION OF JOB AND WEALTH CREATION OFFICE (FORMERLY JOB CREATION OFFICE)

As reported in 2022 a total of N 279,804,552.50 (Two hundred and seventy-nine million, eight hundred and four thousand, five hundred and fifty-two naira, fifty kobo) only was granted as loans to beneficiaries; out of which N28,850,573.35 (Twenty-eight million, eight hundred and fifty thousand, five hundred and seventy-three naira, thirty-five kobo) only has been refunded leaving N250,953,979.15 (Two hundred and fifty million, nine hundred and fifty-three thousand, nine hundred and seventy-nine naira, fifteen kobo) only as outstanding as at 31st December, 2023.

c. POULTRY FARMERS SUPPORT PROGRAM (MINISTRY OF AGRICULTURE):

A total of N35,061,017.40 (Thirty-five million, sixty-one thousand, seventeen naira, forty kobo) only which includes interest of N 1,086,017.40 only was granted as loans to beneficiaries; out of which the sum of N1,694,783.62 only has been refunded leaving N33,366,233.78 only as outstanding as at 31st December, 2023.

d. MINISTRY OF AGRICULTURE LOANS TO FARMERS (SNAIL MULTI FARMERS PROG)

A total of N13,144,614.00 only was granted as loans to beneficiaries; out of which N2,117,690.00 only has been refunded, leaving N11,371,962.40 only as outstanding as at 31st December, 2023.

AUDIT RECOMMENDATION

As recommended in 2022 Audit Report, all MDAs supervising the various revolving loans schemes should ensure total recovery of all due debts.

2.2.2 OUTSTANDING PAYE TAX DEDUCTIONS OF N 1,775,196,868.15 AS AT 31ST DECEMBER, 2023

- i. It was observed that the outstanding PAYE tax presented by the Delta State Internal Revenue Service (DSIRS) revealed that assessments were based on Best Of Judgement.

In addition, the recovery of the outstanding PAYE taxes is considered not aggressive enough.

Audit recommends timely recovery of all outstanding PAYE tax deductions.

2.3 INTERNAL CONTROL SYSTEM

As observed and reported in 2022, the internal control system could not be deemed to be sufficient especially in the area of internal audit. An effective internal audit function is expected to compliment the role of the Office of the State Auditor-General and reduce the scope of audit work required to form an opinion. The current practice whereby Internal Auditors and Accountants are drawn from the same Office (The Office of the Accountant-General) has created problem of preference for treasury duties as opposed to internal auditing.

AUDIT RECOMMENDATION

Again, Audit strongly advise that internal audit function in MDAs should constitute a separate cadre or line of profession in order to strengthen the Internal Control System of the MDAs. Audit craves the consideration of this recommendation.

(I) Stale cheques amounting to N33,505,889.75 were reflected in DTSG Revolving Bridging Loan Facility (First Bank a/c no. 2040674416) in Bank Reconciliation as at 31/12/2023, the cheques were issued between 8/2/23 and 19/4/23. These stale cheques should be reversed.

(ii) **Ministry of Finance Incorporated (MOFI) 2023**

i. Additional Unquoted Investments in 2023 were: N	
a UTME Floating Gas Ltd	23,682,339,600.00
b UIDC Plc (Including Accrued approval)	<u>200,000,000.00</u>
	<u>23,882,339,600.00</u>

iii. **REVALUATION OF UNQUOTED INVESTMENT**

In 2022 and other previous audit reports, audit recommended that a comprehensive revaluation of the unquoted investment portfolio be carried out which is yet to be addressed.

Furthermore, it was observed that the huge investment of N61,022,203,174.35 in quoted and unquoted stocks have been yielding low returns. From the total investment of N61,022,203,174.35 at the end of the year, N23,882,339,600.00 was for unquoted investment which yielded no return for the period. In addition, despite the huge investments, the returns have not been impressive. Audit recommends the revaluation of these investments to determine existence and viability. Also, due diligence should be taken while considering additional investments.

2.5 INTERNALLY GENERATED REVENUE

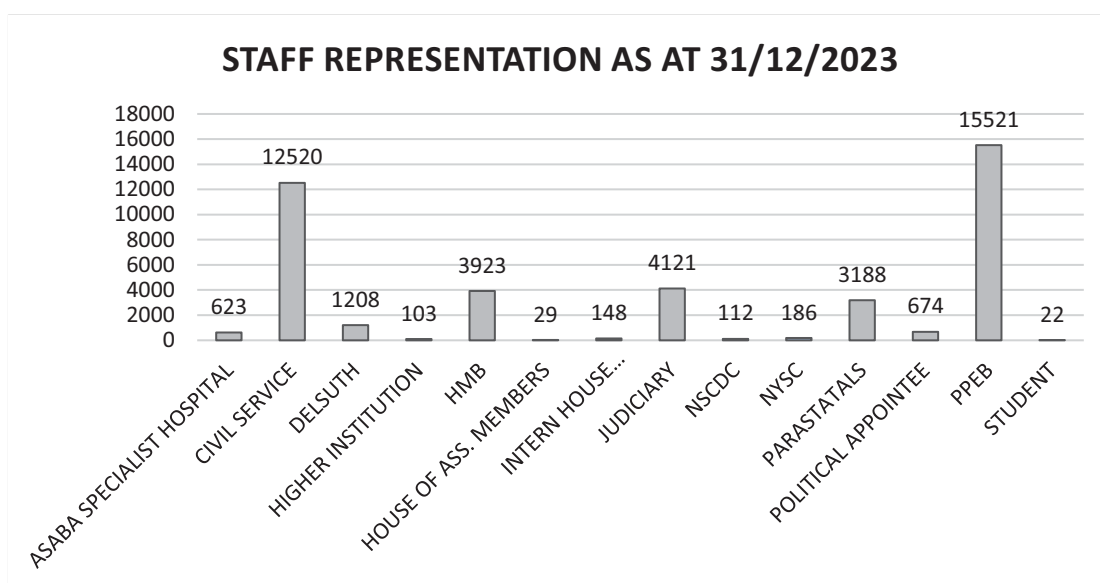
In arriving at the revenue figure, we relied on information from the Office of the Accountant-General as audit was not granted access to Delta State Internal Revenue Service (DSIRS) records inspite of repeated request for access to be granted.

2.6 NOMINAL ROLL ANALYSIS

The total number of employees as at 1st January, 2023 was 43,658 while the number of employees at the end of the year 2023 was 42,378. During the year, 15,964 employees came into the system as a result of recruitment and appointment while 17,244 exited the payroll as a result of retirement and expiration of tenure.

2023 PAYROLL ANALYSIS															
	ASABA SPECIALIST HOSPITAL	CIVIL SERVICE	DELSUTH	HIGHER INSTITUTION	HMB	HOUSE OF ASSEMBLY MEMBERS	INTERN HOUSE OFFICERS/ STUDENTS	JUDICIARY	NSCDC	NYSC	PARASTATALS	POLITICAL APPOINTEE	PPEB	STUDENT	TOTAL
OPENING NO OF EMPLOYEE	497	11881	1183	-	3836	29	160	4178	112	1040	3048	3831	13806	57	43658
NEW NAMES WITHIN THE YEAR	189	1240	193	29	1086	146	263	157	-	7064	344	1301	2700	1252	15964
NAMES THAT LEFT WITHIN THE YEAR	56	725	136	965	260	27	351	176	-	8135	164	4703	248	1298	17244
CLOSING NO OF EMPLOYEE	623	12520	1208	103	3923	29	148	4121	112	186	3188	674	15521	22	42378

NB: Tertiary Institutions were excluded from this analysis.



PART 3

3.0 REVIEW OF FINANCIAL STATEMENTS

3.1 FINANCIAL STATEMENTS

Delta State Government (DTSG) financial statements for year 2023 have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual.

The State Government year 2023 Accounts comprise of the following financial statements with relevant notes to the accounts:

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

3.1.1 STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

In the period under review, aggregate actual revenue increased from ₦565,053,716,156.14 in 2022 to **₦727,210,058,251.95** in 2023, an increase of ₦162,156,342,095.81 or 28.70%. There were increases in all revenue heads with the exception of Interest Earned which had negative growth of 94.22%.

REVENUE HEADS CONTRIBUTION TO TOTAL REVENUE

The percentage contribution of various revenue heads to total revenue when compared with corresponding period of 2022 are as shown in the table below:

REVENUE HEAD	2023 ₦	% CONTR.	2022 ₦	% CONTR.
STATUTORY (FAAC)	549,854,477,207.52	75.61	438,383,382,673.82	77.58
VAT	43,854,543,322.27	6.03	29,992,454,338.77	5.31
TAX REVENUE	87,922,485,760.89	12.09	74,000,073,552.07	13.10
NON TAX REVENUE	32,785,225,264.90	4.51	15,777,659,416.40	2.79
INVESTMENT INCOME	1,181,030,983.38	0.16	908,614,704.32	0.16
INTEREST EARNED	14,430.00	0.00	249,866.18	0.00
AID & GRANT	10,592,854,664.66	1.46	5,590,241,034.16	0.99
OTHER REVENUE	1,019,426,618.33	0.14	401,040,570.42	0.07
TOTAL	727,210,058,251.95	100	565,053,716,156.14	100

EXPENDITURE

The aggregate actual recurrent expenditure in 2023 fiscal year, decreased from **₦535,109,146,397.01** in 2022 to **₦521,409,871,810.10** in 2023. A difference of **₦13,699,274,586.91** or 2.56%.

The decrease in aggregate expenditure resulted from significant decrease in Social Benefit, Overhead Cost, and Transfer to other Government Entities, while there were moderate increase in other expenditure heads

Table 3.2

ANALYSIS OF EXPENDITURE WITH COMPARATIVE FIGURE

EXPENDITURE HEAD	2023 ₦	2022 ₦	DIFFERENCE	% INCREASE
SALARIES & WAGES	106,604,275,963.59	95,001,906,861.85	(11,602,369,101.74)	(12.21)
SOCIAL BENEFITS	10,467,766,512.66	23,692,175,086.82	13,224,408,574.16	55.82
SOCIAL CONTRIBUTION	12,246,717,802.60	12,142,058,838.03	(104,658,964.57)	(0.86)
OVERHEADS	109,972,267,892.77	152,814,858,335.77	42,842,590,443.00	28.04
GRANTS & CONTRIBUTION	34,960,747,880.26	30,080,019,009.64	(4,880,728,870.62)	(16.23)
DEPRECIATION CHARGE	170,250,571,721.77	142,376,774,111.61	(27,873,797,610.16)	(19.58)
AMORTIZATION	15,658,874,011.65	14,827,271,833.57	(831,602,178.08)	(5.61)
PUBLIC DEBT CHARGES	25,776,650,024.80	19,303,416,670.14	(6,473,233,354.66)	(33.53)
TRANSFER TO OTHER GOVT. ENTITIES	35,472,000,000.00	44,870,665,649.58	(9,398,665,649.58)	20.95
TOTAL	522,690,098,622.21	535,109,146,397.01	12,419,047,774.80	2.32

Table 3.2

OPERATING RESULT

While the 2023 financial statement recorded a surplus from operating activities of **₦205,800,186,441.86**, the corresponding year 2022 recorded a surplus of **₦29,944,569,759.13**.

The recorded surplus is consequent upon significant increase in some Revenue Heads such as FAAC Revenue which increased from **₦438,383,382,673.82** in 2022 to **₦549,854,477,207.52** in 2023; Aid & Grants; Non-Tax Revenue; Investment Income and Other Revenue which comprise of unclaimed salaries and miscellaneous refunds.

Apart from the increase in some Revenue Heads, there were reductions in some Expenditure Heads which also contributed to the increase in the surplus recorded in the year 2023. These Expenditure Heads include; Social Benefits which reduced from **₦23,692,175,086.82** in 2022 to **₦10,467,766,512.66** in 2023; and Overhead Cost which decreased from **₦152,814,858,335.77** in 2022 to **₦109,972,267,892.77** in 2023.

3.1.2 STATEMENT OF FINANCIAL POSITION

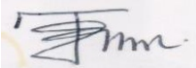
The total Net Assets/Equity of the State Government rose from ₦1,136,791,673,414.29 in 2022 to ₦1,340,518,639,736.30 in 2023, an increase of N203,726,966,322.01 or 17.92%. This increase is attributed to increase in Prepayments-rent paid in advance; additional Investments- UTME Floating Gas Ltd and UIDC Plc; and reduction in some liabilities such as Payables which decreased from ₦195,347,408,526.33 in 2022 to ₦132,208,772,362.75 in 2023, and Unremitted Deductions which decreased from ₦5,619,108,533.43 in 2022 to ₦1,745,095,863.13 in 2023.

The decrease in Payables was as a result of payment of some commitments/arrears to Contractors, settlement of Judgement Debts and outstanding Unremitted Deductions.

The total Assets of the State Government increased from ₦1,568,505,156,482.37 in 2022 to ₦1,714,798,582,522.10 in 2023, an increase of ₦146,293,426,039.73 or 9.33%.

Long Term borrowings, however increased from ₦230,741,388,363.46 in 2022 to ₦240,094,782,004.55 in 2023, an increase net long term borrowing of ₦9,353,393,641.09.

		DELTA STATE GOVERNMENT	
Statement Number 2: Consolidated Statement of Financial Position (Balance Sheet)			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
	Notes	AUDITED ACCOUNTS 2023	AUDITED ACCOUNTS 2022
ASSETS			
Current Assets:			
Cash and Cash Equivalents	26	92,905,148,770.01	27,093,450,758.18
Receivables	27	2,145,351,120.07	1,012,876,138.70
Prepayments	28	53,701,067,472.98	23,493,027,934.55
Inventories	29	71,494,817.78	71,494,817.78
Total Current Assets	A	148,823,062,180.84	51,670,849,649.21
Non-Current Assets:			
Loans and Advances	30	18,637,704,672.44	18,287,704,672.44
Investments	31	61,022,203,174.34	37,139,863,574.34
Property, Plant & Equipment	32	1,427,805,213,515.53	1,395,553,487,376.53
Investment Property	33	-	-
Intangible Assets	34	58,510,398,978.95	65,853,251,209.85
Total Non-Current Assets	B	1,565,975,520,341.26	1,516,834,306,833.16
Total Assets	C = A + B	1,714,798,582,522.10	1,568,505,156,482.37

LIABILITIES			
Current Liabilities			
Deposits	35	-	-
Short Term Loans & Debts	36	-	-
Unremitted Deductions	37	1,745,095,863.13	5,619,108,533.43
Payables	38	132,208,772,362.75	195,347,408,526.33
Short Term Provisions	39		
Current Portion of Borrowings	40		
Total Current Liabilities	D	133,953,868,225.88	200,966,517,059.76
Non-Current Liabilities:			
Public Funds	41	231,292,555.36	5,577,644.86
Long Term Provisions	42		
Long Term Borrowings	43A & 43B	240,094,782,004.55	230,741,388,363.46
Total Non-Current Liabilities	E	240,326,074,559.91	230,746,966,008.32
Total Liabilities: F = D + E		374,279,942,785.80	431,713,483,068.08
Net Assets: G = C - F		1,340,518,639,736.30	1,136,791,673,414.29
NET ASSETS/EQUITY:			
Capital Grant	44	-	-
Reserves	45	1,062,006,887,551.71	1,064,080,107,671.56
Accumulated Surpluses/(Deficits)	46	278,511,752,184.59	72,711,565,742.72
Minority Interest	47		
Total Net Assets/Equity: H=G		1,340,518,639,736.30	1,136,791,673,414.29
			
Enwa J.E (Mrs); HND,MBF,FCA PS/Accountant General			
28th March, 2024			
The accompanying notes forms an integral part of the General Purpose Financial Statement (GPFS)			

3.1.3 CASHFLOW STATEMENT

During the year under review, cash receipts from operating activities amounted to ₦692,198,913,171.39 against ₦534,850,671,805.41 recorded in the year 2022, a difference of ₦157,348,241,365.98 or 29.42%.

On the other hand, expenditure on operating activities increased from ₦289,161,085,846.62 in 2022 to ₦292,736,188,845.73 in 2023 a difference of ₦3,575,102,999.11 or 1.24%.

Consequently, the net cashflow from operating activities in the year 2023 increased to ₦399,462,724,325.65 as against ₦245,689,585,958.79 in 2022, an increase of ₦153,773,138,366.86 or 62.59%. This remarkable increase in net cashflow resulted from the increase in all the revenue receipts, with the exception of interest earned and reduction in total payments.

Net cashflow from investing activities declined from (₦304,301,918,258.05) in 2022 to (₦345,914,862,296.62) in 2023, a decrease of ₦41,612,944,038.57 or 13.67%. This decline is as a result of increase in Prepayment(PPE), payments to creditors and cost of acquisition of investments.

Net cashflow from financing activities decreased from ₦69,097,238,479.53 in 2022 to ₦12,263,835,982.80 in 2023, representing a reduction of ₦56,833,402,496.73 or 82.25%. This decrease was occasioned by a reduction in the amount of internal loans taken by the State Government in the year 2023. The proceeds from internal loans dropped from ₦136,967,001,303.94 in 2022 to ₦72,220,000,000.00 in 2023 while repayments of internal loans reduced from ₦67,869,762,824.41 in 2022 to ₦59,956,164,017.20 in 2023.

The Net Cashflow from all activities in the year 2023 was a surplus of ₦65,811,698,011.83, an increase of ₦55,326,791,831.56 over the 2022 surplus figure of ₦10,484,906,180.27.

The Cash and Cash Equivalent at the close of the 2023 Financial year stood at ₦92,905,148,770.01, reflecting a positive difference of ₦65,811,698,011.83 over the 2022 closing figure of ₦27,093,450,758.18.

DELTA STATE GOVERNEMENT			
Statement number 3: Consolidated Statement of Cash flow statements			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
Description	NOTES	AUDITED ACCOUNTS 2023	AUDITED 2022
	#	#	#
CASH FLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
STATUTORY ALLOCATION	53a	536,748,752,900.26	420,464,245,186.14
VALUE ADDED TAX ALLOCATION	53b	43,854,543,322.27	29,992,454,338.77
TAX REVENUE	54	86,790,010,779.52	74,140,253,852.86
NON TAX REVENUE	55	13,193,310,456.35	5,734,876,364.39
INTEREST EARNED	56	14,430.00	249,866.18
AIDS AND GRANTS	57	10,592,854,664.66	4,154,635,000.00
OTHER REVENUES	58	1,019,426,618.33	363,957,197.07
TOTAL RECEIPTS (A)		692,198,913,171.39	534,850,671,805.41
PAYMENTS			
SALARIES AND WAGES	59	(109,307,542,388.34)	(95,067,211,152.09)
SOCIAL BENEFITS	60	(6,723,806,526.12)	(5,415,572,895.87)
SOCIAL CONTRIBUTIONS	61	(11,604,105,302.60)	(12,142,058,838.03)
OVERHEAD COSTS	62	(79,039,678,842.33)	(100,323,546,543.31)
GRANTS AND CONTRIBUTIONS	63	(32,274,505,954.62)	(25,041,243,623.64)
PUBLIC DEBT CHARGES	64	(18,314,549,831.73)	(6,300,787,144.10)
TRANSFER TO OTHER GOVERNMENT ENTITIES	65	(35,472,000,000.00)	(44,870,665,649.58)
TOTAL EXPENDITURE (B)		(292,736,188,845.73)	(289,161,085,946.62)
NET CASHFLOW FROM OPERATING ACTIVITIES(SURPLUS)		399,462,724,325.66	245,689,585,958.79

PART FOUR

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

4.1 INTRODUCTION

This part of the Auditor – General’s report covers the recurrent expenditure by Ministries, Department and Agencies (MDAs) of Delta State for the year ended 31st December, 2023. This expenditure is classified into the subvention (Regular Overhead) and Non – Regular Overhead.

4.2 RENDITION OF APPROPRIATION ACCOUNTS

For the year ended 31st December, 2023, the Ministries, Departments and Agencies (MDAs) submitted their appropriation accounts on Recurrent Expenditure Votes they controlled.

4.3 REPORTS ON APPROPRIATION ACCOUNTS AUDIT

The observations and queries raised in the course of the audit exercise have been communicated to the concerned Accounting Officers in the various Ministries, Department and Agencies (MDAs) for their comments and explanations.

4.3.1 DIRECTORATE OF CABINET AND ADMINISTRATION

REGULAR OVERHEAD

The total budget provision for the year was ₦31,860,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total Budget provision for the year 2023 was ₦73,500,000 while the actual expenditure incurred in the period was ₦36,660,000.00 resulting to a variance (savings) of ₦36,840,000.00.

4.3.2 LOCAL GOVERNMENT SERVICE COMMISSION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦6,000,000 .00 which was also the actual expenditure incurred.

4.3.3 MINISTRY OF WOMEN AFFAIRS, COMMUNITY AND SOCIAL DEVELOPMENT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦17,400,000.00 while the actual expenditure was ₦17,200,000.00 resulting to a variance (savings) of ₦200,000.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦245,100,000.00 while the actual expenditure was ₦180,791,967.00 resulting to a variance (savings) of ₦64,308,033.00.

4.3.4 MINISTRY OF HOUSING

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦15,000,000.00 while the actual expenditure was ₦14,258,990.00 resulting to a variance (savings) of ₦850,000.00.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 ₦49,612,000.00 while the actual expenditure was ₦27,280,000.00 resulting to a variance (savings) of ₦22,332,136.00.

4.3.5 DELTA STATE SERVICOM AND LABOUR RELATIONS OFFICE

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦6,000,000.00 while the actual expenditure incurred for the period was ₦5,972,492.99 resulting to a variance (savings) of ₦27,507.01

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦15,000,000.00 while the actual expenditure was ₦5,586,000.00 resulting to a variance (savings) of ₦9,414,000.00.

4.3.6 MINISTRY OF INFORMATION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦13,800,000.00 while the actual expenditure was ₦13,000,000.00 resulting to a variance savings of ₦800,000.00.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦1,239,480,993.00 which was also the actual expenditure.

4.3.7 DIRECTORATE OF ESTABLISHMENT AND PENSIONS

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦4,800,000.00.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦36,525,500.00 while the actual expenditure was ₦31,576,242.32 resulting to a variance (savings) of ₦4,949,257.68.

4.3.8 MINISTRY OF ECONOMIC PLANNING

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦19,800,000.00.00 while the actual expenditure was ₦19,320,244.25 resulting to a variance (savings) of ₦479,755.75.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦1,314,700,000.00 while the actual expenditure was ₦471,493,702.50 resulting to a variance (savings) of ₦843,206,297.7

4.3.9 DELTA STATE INDEPENDENT ELECTORAL COMMISSION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦12,000,000.00 while the actual expenditure incurred for the period was ₦8,952,364.61 resulting to a variance (savings) of ₦3,047,635.36.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦656,500,000.00 while the actual expenditure incurred for the period was ₦42,142,412.34 resulting to a variance (savings) of ₦614,357,587.66

4.3.10 MINISTRY OF HIGHER EDUCATION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦16,200,000.00 while the actual expenditure was ₦4,170,961.00 resulting to a variance (savings) of ₦12,136,050.00

NON REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦131,000,000.00 while the actual expenditure was ₦9,064,435.25 resulting to a variance (savings) of ₦122,110,500.00

4.3.11 MINISTRY OF ENERGY

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦17,828,683.50 and the actual expenditure incurred was also ₦17,828,683.50.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦3,903,250,000.00 while the actual expenditure was ₦259,069,591.52 resulting to a variance (savings) of ₦3,644,050,000

4.3.12 DELTA STATE COMPUTER CENTRE

REGULAR OVERHEAD

There was no budget provision for the period under review.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦79,032,000.00 while the actual expenditure was ₦78,990,677.25 resulting to a variance (savings) of ₦41,322.75

4.3.13 MINISTRY OF BASIC AND SECONDARY EDUCATION

REGULAR OVERHEAD

SECONDARY SECTION

The total budget provision for the year 2023 was ₦13,200,000.00 while the actual expenditure was ₦13,000,000.00 resulting to a variance (savings) of ₦200,000.00.

SUBVENTION TO POST PRIMARY AND MODEL SCHOOLS

The budget provision for the year 2023 was ₦185,550,000.00, which was also actual expenditure incurred for the period.

SUBVENTION TO FRENCH LANGUAGE SCHOOL

The budget provision for the year 2023 was ₦1,200,000.00 which was also the actual expenditure incurred for the period.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦1,796,549,696.00 while the actual expenditure was ₦522,237,660.48 resulting to a variance (savings) of ₦1,274,312,035.52

4.3.14 DELTA STATE CUSTOMARY COURT OF APPEAL

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦60,000,000.00 which was also the expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦68,000,000.00 while the actual expenditure was ₦51,448,829.00 resulting to a variance of (savings) of ₦16,551,171.00

4.3.15 MINISTRY OF HEALTH

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦204,516,800.00 which was also the actual expenditure.

NON REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦178,000,000.00 while the actual expenditure was also ₦178,000,000.00.

4.3.16 HOUSE OF ASSEMBLY SERVICE COMMISSION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦39,000,000.00 while the actual expenditure was ₦34,602,574.50 resulting to a variance (savings) of ₦4,397,425.50.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦154,500,000.00 while the actual expenditure was ₦49,121,959.44 resulting to a variance of ₦105,375,040.00.

4.3.17 OFFICE OF THE SPECIAL ADVISER, NDDC BRACED COMMISSION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦4,500,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦10,000,000.00. However, there was no release.

4.3.18 MINISTRY OF FINANCE

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦19,800,000.00 while the actual expenditure incurred for the period was ₦17,683,030.29 resulting to a variance (savings) of ₦2,116,969.71

NON- REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦15,771,769,471.00 while the actual expenditure incurred for the period was ₦14,431,946,990.31 resulting to a variance (savings) of ₦1,339,822,480.69.

4.3.19 MINISTRY OF URBAN RENEWAL

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦15,000,000.00 while the actual expenditure was ₦12,300,000.00 resulting to a variance (savings) of ₦2,700,000.00.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦31,000,000.00 while the actual expenditure was ₦4,614,000.00 resulting to a (savings) of ₦26,386,000.00.

4.3.20 DELTA STATE LIAISON OFFICE, LAGOS

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦22,500,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦71,000,000.00 while the actual expenditure was ₦59,568,457.26 resulting to a variance (savings) of ₦11,431,542.26

4.3.21 DIRECTORATE OF TRANSPORT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦12,600,000.00 while the actual expenditure was ₦9,789,950.00 resulting to a variance (savings) of ₦2,810,050.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦26,000,000.00 while the actual expenditure was ₦22,927,207.54 resulting to a variance (savings) of ₦3,072,792.46

4.3.22 DIRECTORATE OF PROJECT MONITORING/AUDIT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦82,000,000.00 while the actual expenditure was ₦76,608,335.56 resulting to a variance (savings) of ₦5,391,664.44

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦72,000,000.00 while the actual expenditure was ₦28,647,985.00 resulting to a variance (savings) of ₦43,352,015.00

4.3.23 MINISTRY OF JUSTICE

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦7,200,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦4,631,670,057.07 which was also the actual expenditure incurred.

4.3.24 MINISTRY OF WATER RESOURCES

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦14,334,000.00 while the actual expenditure was ₦12,362,210.75 resulting to a variance (savings) of ₦1,971,789.25

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦5,800,000.00 while the actual expenditure was ₦2,674,000.00 resulting to a variance (savings) of ₦3,126,000.00

4.3.25 MINISTRY OF TRADE AND INVESTMENT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦13,500,000.00 while the actual expenditure incurred was ₦10,824,000.00 resulting to a variance (savings) of ₦2,676,000.00.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦30,000,000.00 while the actual expenditure was ₦7,800,000.00 resulting to a variance (savings) of ₦22,200,000.00

4.3.26 MINISTRY OF YOUTH DEVELOPMENT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦16,000,000.00 while the actual expenditure was ₦13,030,000.00 resulting to a variance (savings) of ₦2,970,000.00.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦196,000,000.00 while the actual expenditure was ₦48,805,000.00 resulting to a variance (savings) of ₦147,805,000.00

4.3.27 DELTA STATE DIRECTORATE OF ORIENTATION BUREAU

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦7,020,000.00 which was also the actual expenditure.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦106,000,000.00 while the actual expenditure was ₦68,192,000.00 resulting to a variance (savings) of ₦37,808,000.00

4.3.28 DELTA STATE JUDICIARY SERVICE COMMISSION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦12,000,000.00 while the actual expenditure was ₦11,115,000.00 resulting to a variance (savings) of ₦885,000.00

NON REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦35,000,000.00 while the actual expenditure was ₦23,518,000.00 resulting to a variance (savings) ₦11,482,000.00

4.3.29 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦13,800,000.00 which was also the actual expenditure incurred for the period.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦59,000,000.00 while the actual expenditure was ₦11,497,575.00 resulting to a variance (savings) of ₦47,502,425.00

4.3.30 DELTA STATE LIAISON OFFICE, ABUJA

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦107,520,000 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦68,249,940.00 while the actual expenditure was ₦39,313,000.00 resulting to a variance (savings) of ₦27,907,000.00.

4.3.31 OFFICE OF THE HEAD OF SERVICE

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦20,520,000.00 while the actual expenditure was ₦20,492,840.00 resulting to a variance (savings) of ₦27,160.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦573,664,196.00 while the actual expenditure was ₦183,436,064.00 resulting to a variance (savings) of ₦390,228,132.00

4.3.32 OFFICE OF THE DEPUTY GOVERNOR

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦180,799,997.00 while the actual expenditure was ₦151,712,120.00 resulting to variance (savings) of ₦29,087,877.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦1,530,000.00 while the actual expenditure was also ₦1,530,000,000.00.

4.3.33 BUREAU FOR SPECIAL DUTIES

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦12,000,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦225,000,000.00 while the actual expenditure was ₦172,558,711.44 resulting to a variance (savings) of ₦52,441,288.56

4.3.34 MINISRTY OF TECHNICAL EDUCATION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦42,000,000.00 while the actual expenditure was ₦13,180,309.63 resulting to a variance (savings) of ₦28,819,690.37

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦170,000,000.00 while the actual expenditure was ₦99,680,883.00 resulting to a variance (savings) of ₦70,319,117.0

4.3.35 MINISTRY OF OIL AND GAS

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦15,600,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦400,000,000.00 while the actual expenditure was ₦393,897,250.00 resulting to a variance (savings) of ₦6,102,750.00

4.3.36 CIVIL SERVICE COMMISSION

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦27,600,000.00 while the actual expenditure was ₦25,005,500.12 resulting to a variance (savings) of ₦2,596,499.88

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦96,000,000.00 while the actual expenditure incurred for the period was ₦73,738, 215, 63 resulting to a variance (savings) of ₦22, 261,784.30

4.3.37 OFFICE OF THE SURVEYOR GENERAL

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦7,200,000.00 while the actual expenditure was ₦7,005,800.00 resulting to a variance (savings) of ₦194,200.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦29,000,000.00. However, there was no release for the period.

4.3.38 OFFICE OF THE ACCOUNTANT GENERAL

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦37, 894,060.00 while the actual expenditure was ₦37,869,859.92 resulting to a positive variance of ₦24,200.80

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦28,600,195,265.16 which was also the actual expenditure incurred.

4.3.39 DIRECTORATE OF CULTURE AND TOURISM

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦13,800,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦38,000,000.00 while the actual expenditure was ₦7,745,000.00 resulting to a variance (savings) of ₦30,255,000.00

4.3.40 DELTA STATE TENDERS BOARD

REGULAR OVERHEAD

There was no budgetary provision for regular overhead for the period under review.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦57,000,000.00 which was also the actual expenditure incurred.

4.3.41 DELTA STATE HOUSE OF ASSEMBLY

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦1,800,000,000 while the actual expenditure was ₦1,799,997,901.00 resulting to a variance (savings) of ₦2,009.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦5,421,703,845.00 while the actual expenditure was ₦4,384,012,264.05 resulting to a variance (savings) of ₦1,037,691,580.95

4.3.42 DIRECTORATE OF CHIEFTANCY AFFAIRS

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦7,800,000.00 which was also the actual expenditure incurred.

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦178,340,000.00 while the actual expenditure was ₦40,078,525.00 resulting to a variance (savings) of ₦138,261,475.00

4.3.43 MINISTRY OF LAND AND SURVEY

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦22,200,000.00 while the actual expenditure incurred for the period was ₦18,377,800.00 resulting to variance (savings) of ₦3,822,600.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦500,000,000.00 while the actual expenditure incurred for the period was ₦93,121,400 resulting to a variance (savings) of ₦406,878,600.00.

4.3.44 MINISTRY OF ENVIRONMENT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦13,200,000.00 while the actual expenditure was ₦13,000,000.00 resulting to a variance (savings) of ₦200,000.00

NON-REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦144,000,000.00 while the actual expenditure was ₦43,809,250.00 resulting to a variance (savings) of ₦100,194,750.00.

4.3.45 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦37,546,254.00. While the actual expenditure was ₦37,546,254.00.

NON-REGULAR REGULAR

The total budget provision for the year 2023 was ₦8,921,665,813.99 which was also the actual expenditure incurred for the period.

4.3.46 MINISTRY OF WORKS

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦21,000,000.00 while the actual expenditure incurred was ₦20,388,500.00 resulting to a variance (savings) of ₦611,500.00

NON-REGULAR OVERHEAD

The total budget provision for the year was ₦16,400,000.00, there was no release.

4.3.47 DIRECTORATE OF GOVERNMENT HOUSE AND PROTOCOL

RECURRENT EXPENDITURE

The total budget provision for Regular Overhead for the year 2023 was ₦232,276,800.00 which was also the actual expenditure incurred. The budget figure for Non-Regular Overhead which was also the actual expenditure for the period was ₦17,436,508,730.26.

**4.3.48 MINISTRY OF HUMANITARIAN AFFAIRS COMMUNITY SUPPORT
SERVICES AND GIRL CHILD DEVELOPMENT.**

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦14,500,000.00 while the actual expenditure was ₦14,500,000.00.

4.3.49 DELTA STATE FIRE SERVICE COMMAND

REGULAR OVERHEAD

The total budget provision for the year 2023 was ₦25,200,000.00 while the actual expenditure incurred for the period was ₦3,150,000.00 resulting to a variance (savings) of ₦22,050,000.00.

OUTSTANDING AUDITED REPORTS BY PARASTATALS

S/N	NAMES OF PARASTATAL	LAST AUDITED REPORT SUBMITTED	No OF YEARS IN AREARS
1	DELTA BROADCASTING SERVICE, ASABA	2020	2
2	DELTA BROADCASTING SERVICE, WARRI	2021	1
3	DELTA STATE AGENCY FOR ADULT AND NON-FORMAL EDUCATION	2018	4
4	DELTA STATE COLLEGE OF EDUCATION, WARRI	2021	1
5	DELTA STATE COMMUNITY DEVELOPMENT AGENCY, WARRI		
6	DELTA STATE DIRECT LABOUR AGENCY	2013	9
7	DELTA STATE ENVIRONMENTAL PROTECTION AGENCY		
8	DELTA STATE INVESTMENT AND DEVELOPMENT AGENCY		
9	DELTA STATE JOB AND WEALTH CREATION BUREAU	2021	1
10	DELTA STATE POLYTECHNIC, OGHARA	2021	1
11	DELTA STATE TRACTOR HIRING AGENCY		
12	DELTA STATE TRAFFIC MANAGEMENT AGENCY		
13	DELTA STATE UNIVERSITY, ABRAKA	2021	1
14	DELTA STATE URBAN AND REGIONAL PLANNING BOARD		
15	DELTA STATE VOCATIONAL EDUCATION BOARD		
16	DELTA STATE WATER SECTOR REGULATORY COMMISSION		
17	DELTA STATELOCAL GOVERNMENT PENSION BUREAU	2021	1
18	DELTA STSTE MUSLIM PILGRIMS WELFARE BOARD		
19	POST PRIMARY EDUCATION BOARD		
20	SMALL TOWNS WATER SUPPLY AGENCY		
21	TASK FORCE ON COMMUNAL FARMING		
22	TRADITIONAL MEDICINE BOARD		
23	WARRI/UVWIE AND ENVIRON DEVELOPMENT AGENCY	2019	3
24	WASTE MANAGEMENT BOARD	2020	2

PART FIVE

5.0 AUDIT ACKNOWLEDGEMENT

I owe a debt of gratitude to everyone who made the production of this report possible. The co-operation and understanding of Accounting and Chief Executive Officers of Various Ministries, Departments and Agencies (MDAs) that facilitated the conclusion of the audit exercise is highly appreciated.

I wish to specially express my sincere appreciation to His Excellency, the Executive Governor of Delta State, Rt.Hon. (Elder) Sheriff F.O Oborevwo for his support and positive disposition towards the Office of the Auditor-General (State). The role of the Members of the Delta State House of Assembly in ensuring accountability in the State is also very much acknowledged and commended.

The Hon. Commissioner of Finance and the Accountant-General of the State are also acknowledged for their invaluable contribution in ensuring accountability for the State resources leading to a successful audit.

Finally, I wish to express my heartfelt gratitude to the Staff of the Office of the Auditor - General (State) for their relentless contribution, commitment, dedication and tireless support in ensuring that I discharge my responsibility of successful audit of the annual accounts of Delta State.

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



**Okonji, V.A. (MRS) FCA, ACTI
Auditor-General (State)
Delta State of Nigeria
21st June, 2024**

PART SIX



**DELTA STATE
OFFICE OF THE AUDITOR-GENERAL**

P.M.B. 1009
ASABA
DELTA STATE OF NIGERIA.
Email-auditorgeneral@dsa.dl.gov.ng
Website-www.dsa.dl.gov.ng

AUDIT CERTIFICATE

In compliance with Section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and the Delta State Audit Law of 2021 (as amended), I have examined the Financial Statements of Delta State Government for the year ended 31st December, 2023.

BASIS OF OPINION

The audit was conducted in accordance with International Standards on Auditing, INTOSAI Auditing Standards and International Public Sector Accounting Standards (IPSAS) Accrual.

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

OPINION

In my opinion, the Financial Statements and Notes to the Accounts which are in agreement with the books of accounts and records, show a true and fair view of the Financial Position of the Government of Delta State for the year ended 31st December, 2023 subject to the observations contained in my report.

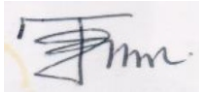
SPECIAL OPINION

The State is eligible to receive performance based grant financing from the Federal Government subject to performance against predefined criteria of the World Bank Assisted COVID-19 Action Recovery and Economic Stimulus Program (D-CARES). The expenditure framework and receipts are detailed in Note 52 of this Report in the attached General Purpose Financial Statements (GPFS) of Delta State Government.

In my opinion, D-CARES Disclosure Note 52 in the State Financial Statements for the year 2023 in all material respect present fairly the expenditure incurred and funds received by the State for the year ended 31st December, 2023 in accordance with IPSAS Accrual as described in Note 52.

Okonji, V.A. (MRS) FCA, ACTI
Auditor-General (State)
Delta State of Nigeria
21st June, 2024

DELTA STATE GOVERNMENT			
Statement Number 2: Consolidated Statement of Financial Position (Balance Sheet)			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		<i>AUDITED ACCOUNTS</i>	<i>AUDITED ACCOUNTS</i>
	Notes	2023	2022
ASSETS			
Current Assets:			
Cash and Cash Equivalents	26	92,905,148,770.01	27,093,450,758.18
Receivables	27	2,145,351,120.07	1,012,876,138.70
Prepayments	28	53,701,067,472.98	23,493,027,934.55
Inventories	29	71,494,817.78	71,494,817.78
Total Current Assets	A	148,823,062,180.84	51,670,849,649.21
Non-Current Assets:			
Loans and Advances	30	18,637,704,672.44	18,287,704,672.44
Investments	31	61,022,203,174.34	37,139,863,574.34
Property, Plant & Equipment	32	1,427,805,213,515.53	1,395,553,487,376.53
Investment Property	33	-	-
Intangible Assets	34	58,510,398,978.95	65,853,251,209.85
Total Non-Current Assets	B	1,565,975,520,341.26	1,516,834,306,833.16
Total Assets	C = A + B	1,714,798,582,522.10	1,568,505,156,482.37
LIABILITIES			
Current Liabilities			
Deposits	35	-	-
Short Term Loans & Debts	36	-	-
Unremitted Deductions	37	1,745,095,863.13	5,619,108,533.43
Payables	38	132,208,772,362.75	195,347,408,526.33
Short Term Provisions	39		

	Notes	2023	2022
Current Portion of Borrowings	40		
Total Current Liabilities	D	133,953,868,225.88	200,966,517,059.76
Non-Current Liabilities:			
Public Funds	41	231,292,555.36	5,577,644.86
Long Term Provisions	42		
Long Term Borrowings	43A & 43B	240,094,782,004.55	230,741,388,363.46
Total Non-Current Liabilities	E	240,326,074,559.91	230,746,966,008.32
Total Liabilities: F = D + E		374,279,942,785.80	431,713,483,068.08
Net Assets: G = C - F		1,340,518,639,736.30	1,136,791,673,414.29
NET ASSETS/EQUITY:			
Capital Grant	44	-	-
Reserves	45	1,062,006,887,551.71	1,064,080,107,671.56
Accumulated Surpluses/(Deficits)	46	278,511,752,184.59	72,711,565,742.72
Minority Interest	47		
Total Net Assets/Equity: H=G		1,340,518,639,736.30	1,136,791,673,414.29
			
Enwa J.E (Mrs); HND,MBF,FCA PS/Accountant General			
28th March, 2024			
The accompanying notes forms an integral part of the General Purpose Financial Statement (GPFS)			

DELTA STATE GOVERNEMENT
Statement number 3: Consolidated Statement of Cash flow statements
FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	NOTES #	AUDITED ACCOUNTS	
		2023 #	AUDITED 2022 #
CASH FLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
STATUTORY ALLOCATION	53a	536,748,752,900.26	420,464,245,186.14
VALUE ADDED TAX ALLOCATION	53b	43,854,543,322.27	29,992,454,338.77
TAX REVENUE	54	86,790,010,779.52	74,140,253,852.86
NON TAX REVENUE	55	13,193,310,456.35	5,734,876,364.39
INTEREST EARNED	56	14,430.00	249,866.18
AIDS AND GRANTS	57	10,592,854,664.66	4,154,635,000.00
OTHER REVENUES	58	1,019,426,618.33	363,957,197.07
TOTAL RECEIPTS (A)		692,198,913,171.39	534,850,671,805.41
PAYMENTS			
SALARIES AND WAGES	59	(109,307,542,388.34)	(95,067,211,152.09)
SOCIAL BENEFITS	60	(6,723,806,526.12)	(5,415,572,895.87)
SOCIAL CONTRIBUTIONS	61	(11,604,105,302.60)	(12,142,058,838.03)
OVERHEAD COSTS	62	(79,039,678,842.33)	(100,323,546,543.31)
GRANTS AND CONTRIBUTIONS	63	(32,274,505,954.62)	(25,041,243,623.64)
PUBLIC DEBT CHARGES	64	(18,314,549,831.73)	(6,300,787,144.10)
TRANSFER TO OTHER GOVERNMENT ENTITIES	65	(35,472,000,000.00)	(44,870,665,649.58)
TOTAL EXPENDITURE (B)		(292,736,188,845.73)	(289,161,085,846.62)
NET CASHFLOW FROM OPERATING ACTIVITIES(SURPLUS)		399,462,724,325.65	245,689,585,958.79
MOVEMENT IN WORKING CAPITAL:			
INCREASE /DECREASE IN INVENTORY	66		(12,968,028.25)
Increase/(Decrease) in Prepayment (PPEs)	68	(53,701,067,472.98)	(23,493,027,934.55)
Increase/(Decrease) in unremitted Taxes	75.d	21,524,912.65	637,419,474.08

Increase/(Decrease) in Security Trust Fund	75e	379,945,752.27	
Payment to Creditors (Contractors/MDAs)	75.b	(136,076,523,539.20)	(98,087,664,428.83)
Increase/(Decrease) in Staff Loans and Advances	75.C	(200,000,000.00)	(130,000,000.00)
		(189,576,120,347.26)	(121,086,240,917.55)
NET MOVEMENT IN WORKING CAPITAL:			
CASH FLOW FROM INVESTING ACTIVITIES			
Dividends Received	67	1,181,030,983.38	908,614,704.40
Purchase/ Construction of PPE	69	(128,394,512,484.61)	(155,699,516,096.93)
Purchase of Intangible Assets	70	(5,292,920,848.13)	(8,120,255,947.97)
Cost of Acquisition of Investments	71	(23,832,339,600.00)	(20,304,520,000.00)
		(156,338,741,949.36)	(183,215,677,340.50)
Net Cash Flow from Investing Activities (C)			
CASH FLOW FROM FINANCING ACTIVITIES			
PROCEEDS FROM EXTERNAL LOANS	72	-	-
PROCEEDS FROM INTERNAL LOANS	73	72,220,000,000.00	136,967,001,303.94
REPAYMENTS OF EXTERNAL LOANS	74	-	-
REPAYMENTS OF INTERNAL LOANS	75	(59,956,164,017.20)	(67,869,762,824.41)
		12,263,835,982.80	69,097,238,479.53
NET CASHFLOW FROM FINANCING ACTIVITIES (D)			
NET CASHFLOW FROM ALL ACTIVITIES		65,811,698,011.83	10,484,906,180.27
CASH AND ITS EQUIVALENT AS AT 1/1/2023		27,093,450,758.18	16,608,544,577.91
CASH AND ITS EQUIVALENT AS AT 31/12/2023		92,905,148,770.01	27,093,450,758.18



Enwa J.E (Mrs); HND, MBF, FCA
PS/Accountant General
28th March, 2024

Notes: 1	2023	2022
RECONCILIATION:		
Surplus/ (Deficit) per Statement of Performance	205,800,186,441.86	28,182,704,679.66

Add Back Non-Cash Movement Items:			
Depreciation Charges	170,250,571,721.77		142,376,774,111.61
Amortization Charges	15,658,874,011.65		14,827,271,833.57
Impairment Charges	-		-
Debt Forgiveness	-		-
	391,709,632,175.27		185,386,750,624.83
<u>Net Movement in Current Assets/Liabilities.</u>			
Net Movement in Inventories	-		13,949,483.25
Net Movement in Receivables	1,132,474,981.37		509,147,967.33
Net Movement in Payables (including Prior Year Adjustments)	-		59,807,636,849.88
Net Movement in Prepayments	31,800,200,873.98		-
Net Cash Flow from Operating Activities	401,005,553,769.17		245,689,585,958.79
Note: 2			
<u>Cash & its equivalent as at 31/12/2023</u>			
Cash Balances			
Bank Balances	92,905,148,770.01		27,093,450,758.18
Certificate of Deposits			
Total	92,905,148,770.01		27,093,450,758.18

GOVERNMENT OF DELTA STATE,									
Statements Number 4: Consolidated Statements of changes in Net Asset/Equity									
FOR THE YEAR ENDED 31ST DECEMBER, 2023									
Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accumulated Surpluses/ (Deficits)	Total	Minority Interest (0%)	FINAL ACCOUNT		
	₦	₦	₦	₦	₦	₦	₦	₦	Attributable to Owners (100%)
Balance as at 1st January 2023	-	1,108,608,968,734.63	-	28,182,704,679.64	1,136,791,673,414.27	-	-	1,136,791,673,414.27	
Changes in Accounting Policy									
Restated Balance	-	1,108,608,968,734.63	-	28,182,704,679.64	1,136,791,673,414.27	-	-	1,136,791,673,414.27	
Assets B/F									
MSME (CBN INTEREST REFUND)		115,500,155.11			115,500,155.11			115,500,155.11	
Net Gains and Losses not Recognised in the Statement of Financial Performance	-								
Reserves on Non-Current Assets									
Net surplus/(Deficit) for the period	-			205,800,186,441.86	205,800,186,441.86	-	-	205,800,186,441.86	
Balance at 31 December 2023	-								
CAC LOAN DEBITS ADJUSTMENT (YR 2022 CLOSING BAL									
Deficit on Revaluation of Property	-								
Surplus on Revaluation of Investments	-								
Net gains and Losses not Recognised in the Statement of Financial Performance	-								
Net deficit for the Period	-								
Balance at 31st December 2023	-	1,108,724,468,889.74	-	233,982,891,121.50	1,340,518,639,736.28	-	-	1,340,518,639,736.28	

1 GOVERNMENT OF DELTA STATE
Supplementary Note to the 2023 Audited financial statements
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2023			2022			TOTAL
	A	B	TOTAL	A	B	TOTAL	
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	63,031,954,002.48	1,750,171,794.86	64,782,125,797.34	1,731,651,316.16	1,649,372,710.77	3,381,024,026.93	
FEBRUARY	30,221,069,377.74	1,727,790,929.30	31,948,860,307.04	1,325,794,875.01	1,649,372,710.77	2,975,167,586.78	
MARCH	31,515,497,179.69	2,547,958,942.67	34,063,456,122.36	639,273,275.35	1,621,832,779.01	2,261,106,054.36	
APRIL	61,986,553,522.55	2,322,881,946.90	64,309,435,469.45	2,214,470,861.88	1,621,832,779.01	3,836,303,640.89	
MAY	40,723,102,487.08	2,547,958,740.64	43,271,061,227.72	1,336,428,546.42	1,621,832,779.01	2,958,261,325.43	
JUNE	26,085,597,042.85	2,449,557,720.64	28,535,154,763.49	899,917,655.37	1,621,832,779.01	2,511,750,434.38	
JULY	53,358,176,792.69	2,266,375,051.16	55,624,551,843.85	2,187,848,947.24	1,788,499,445.67	3,976,348,392.91	
AUGUST	45,713,648,016.01	2,167,973,829.13	47,881,621,845.14	3,372,786,277.30	1,788,499,445.67	5,161,285,722.97	
SEPTEMBER	19,842,712,973.48	1,248,039,652.57	21,090,752,626.05	1,159,934,980.37	1,788,499,445.67	2,948,434,426.04	
OCTOBER	42,184,473,979.55	1,248,039,652.56	43,432,513,632.11	1,469,725,267.99	1,705,166,112.19	3,174,891,380.18	
NOVEMBER	63,568,391,189.73	1,248,039,652.56	64,816,430,842.29	1,816,800,412.79	1,705,166,112.19	3,521,966,524.98	
DECEMBER	48,850,473,078.13	1,248,039,652.56	50,098,512,730.69	2,359,708,677.83	1,705,166,112.19	4,064,877,790.02	
TOTAL	527,061,648,641.97	22,775,827,565.55	549,837,476,207.52	20,514,341,093.89	20,267,073,211.16	40,781,444,304.85	

MONTH	2023		2022		TOTAL
	C	D	E	TOTAL	
	Statutory Allocation	Share of Excess Crude oil Ac/(Mineral Revenue)	Value Added Tax Allocation	TOTAL	
JANUARY	4,234,700,435.44	60,485,822,555.77	3,249,277,428.00	67,969,800,419.21	16,715,384,619.81
FEBRUARY	2,413,462,518.61	29,489,959,274.53	2,776,980,882.14	34,680,402,675.28	40,708,591,261.65
MARCH	3,072,070,689.36	30,948,626,671.91	2,632,650,099.69	36,653,347,460.96	23,019,263,417.26
APRIL	2,420,657,954.88	61,844,210,535.29	2,988,450,283.28	67,253,318,773.45	30,636,849,814.08
MAY	2,197,291,979.49	41,022,026,403.52	2,677,354,387.85	45,896,672,770.86	46,743,616,461.71
JUNE	3,311,758,968.36	25,175,456,750.71	3,813,616,380.51	32,300,832,099.58	25,900,176,072.69
JULY	2,607,202,185.68	52,949,651,590.81	3,462,184,515.51	59,019,038,291.99	36,341,323,343.37
AUGUST	3,315,296,286.19	44,502,427,024.56	3,555,589,432.42	51,373,312,743.16	37,668,227,282.23
SEPTEMBER	1,256,064,042.25	19,765,003,160.70	4,662,742,841.23	25,683,810,044.18	50,556,139,051.52

		2023			2022		
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL		
	OCTOBER	8,520,211,241.50	41,861,709,664.34	3,528,237,238.17	53,910,158,144.01	57,436,787,224.06	
	NOVEMBER	8,888,780,644.24	62,877,787,605.46	4,749,994,658.03	76,516,562,907.73	45,420,325,552.90	
	DECEMBER	11,182,919,550.72	47,851,417,820.57	5,757,465,175.44	64,791,802,546.72	51,683,772,933.48	
	TOTAL	53,420,416,496.71	518,774,099,058.16	24,447,074,360.92	616,049,058,877.13	462,830,457,034.74	
?	TAX REVENUE	ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL	ACTUAL	
12010101	Personal Taxes (PAYE)	73,251,346,619.28	87,386,686,760.89	14,135,340,141.61	74,107,489,084.89		
12010102	Personal Income Tax (Self Employed Persons)	530,289,410.49	530,290,000.00	589.51	621,640,500.00		
12010103	D/S Internal Revenue Card Project (DSIR Crd)	17,000.00	18,000.00	1,000.00	28,000,000.00		
12010104	Tax Audit and Investigation (Personal Income Taxes & Others)	-	-	-	21,375,000.00		
12010105	Direct Assessment Taxes	1,151,799.70	1,160,000.00	8,200.30	580,500.00		
12010106	Penalty For Offences & Interest	-	4,331,000.00	4,331,000.00	-		
12010203	Property Tax	-	-	-	-		
12010210	Withholding Tax Consultancy	401,807,061.49	401,808,000.00	938.51	415,782,900.00		
12010215	Cattle tax	-	-	-	2,020,900.00		
12010216	Pools Betting tax	-	-	-	600,500.00		
12010301	Sales tax (Arrears)	-	752,000.00	752,000.00	1,947,900.00		
12010302	Lottery tax/License	-	1,206,000.00	1,206,000.00	5,240,500.00		
12010303	Property tax	-	160,000.00	160,000.00	239,788,900.00		
12010304	Reimbursement of Tax on Dividends	-	7,000,000.00	7,000,000.00	100,500.00		
12010306	Capital Gain Taxes	-	5,030,000.00	5,030,000.00	2,687,500.00		
12010307	Tax Audit Arrears	450,295,000.00	450,300,000.00	5,000.00	388,765,900.00		
12010309	Withholding tax Contracts	13,287,578,869.93	13,280,000,000.00	7,578,869.93	8,015,000,000.00		
12010315	Cattle Tax	-	80,000.00	80,000.00	10,000.00		
	Total	87,922,485,760.89	87,922,485,760.89	14,139,672,731.12	74,779,085,084.89		
2	SUMMARY OF NON TAX REVENUE:	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL	ACTUAL	
12020100	LICENCES (12020100)	783,117,862.73	786,157,879.08	3,040,016.35	792,032,796.83		
12020400	FEES (12020400)	14,616,366,584.55	14,617,000,000.00	633,415.45	14,379,844,412.56		
12020500	FINES- GENERAL (12020500)	1,208,702,832.40	1,209,000,000.00	297,167.60	534,612,588.07		
12020600	SALES (12020600)	10,857,367.50	10,860,000.00	2,632.50	10,668,450.00		
12020700	EARNINGS: 12020700	216,922,153.46	217,000,000.00	77,846.54	40,701,358.00		
12020800	RENT ON GOVT BUILDINGS: 12020800	9,855,880.81	9,860,000.00	4,119.19	13,832,600.00		
12020900	RENT ON LAND & OTHERS: 12020900	2,521,000.00	2,522,000.00	1,000.00	1,555,000.00		
12021000	REPAYMENTS :12021000	8,498,364,394.16	8,499,000,000.00	635,605.84	150,629.94		
12021300	REIMBURSEMENT:12021300	7,438,517,189.29	7,438,600,000.00	82,810.71	4,261,581.00		
	TOTAL	32,785,225,264.90	32,789,999,879.08	4,774,614.18	15,777,659,416.40		
ADMIN CODE	DETAILS OF NON TAX REVENUE BY MDAs:	ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL	ACTUAL	

LICENCES (12020100)						
12020101	Radio/Television Station Licenses					71,932,251.10
12020103	Registration of Voluntary Organizations	4,459,950.00	7,766,900.33	-	3,306,950.33	13,939,600.00
12020104	Inland Water Ways Licenses					
12020114	Bush Clearing/Tractor hiring service					
12020115	Borehole Drilling Licenses	1,786,673.20	3,220,000.00		1,433,326.80	524,870.00
12020116	Pool Betting & Casino Licenses	12,752,400.00	8,625,548.61		4,126,851.39	6,315,000.00
12020117	CINEMATOGRAPHY LICENCES					
12020118	Motor Vehicle Licenses	953,182.28	954,000.00		817.72	172,012,806.23
12020119	Drivers Licenses	200,165,450.27	407,265,216.88		207,099,766.61	355,623,536.44
12020120	Patent Medicine & Drug Store Licenses		4,000,000.00		4,000,000.00	
12020121	Private Schools Licenses	176,769,640.00	176,770,000.00		360.00	141,936,673.00
12020122	Health Facilities Licenses	10,454,000.00	10,455,000.00		1,000.00	890,000.00
12020123	Trade Permit					
12020125	Games Licenses	40,383,998.00			40,383,998.00	
12020127	Learners Permit		350,000.00		350,000.00	
12020129	Motor Cycle Licenses	172,804,971.49			172,804,971.49	828,200.00
12020130	Veterinary Clinic Licence					67,000.00
12020131	Games And Sawmill Licenses	200,000.00			200,000.00	80,000.00
12020132	Waste Discharge & Disposal Permit		2,000,000.00		2,000,000.00	2,669,875.00
12020134	Pipeline Licence	1,080,000.00				
12020135	Reg & Licence of Cold Stores		636,813.26		636,813.26	
12020139	Accreditation of Consultants	690,000.00	1,500,000.00		810,000.00	750,000.00
12020140	Reg of Timber Contractor		500,000.00		500,000.00	230,000.00
12020141	Saw mill Operating Licence	208,780.61	2,000,000.00		1,791,219.39	
12020143	Road/Street Usage/Closure Permit					
12020144	Other Licenses	159,875,469.88	159,880,000.00		4,530.12	16,831,985.06
12020145	Road Worthiness					
12020146	Registration of Cooperatives Fees					
12020147	Reg of Patent Store/Chemist/Pharmacists					
12020149	Day care /Nursery Reg fee					
12020150	Hotel and Occupancy Reg Fee					535,000.00
12020151	Reg of Practitioners					
12020153	Snookers Licenses					
12020182	Livestock Movement Control Licence	300,000.00			300,000.00	200,000.00
12020186	Private Hospitals and Clinic Licenses	233,347.00	234,400.00		1,053.00	6,666,000.00
	TOTAL	783,117,862.73	786,157,879.08		3,040,016.35	792,032,796.83

	FEES (12020400)	2023			2022	
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL	ACTUAL
12020401	Court Fees	213,732,648.25	213,735,000.00	2,351.75	547,291,086.73	
12020403	Effluent Discharge Fees	885,000.00	890,000.00	5,000.00	270,000.00	
12020404	Fire Service Fees	-	-	-	335,000.00	
12020405	Accommodation, food services & Tourism Estab					
12020406	Urban Water Board Fees	460,000.00	461,000.00	1,000.00		
12020407	Waste Management Fees	-	-	-		
12020410	Forest Assessment Fees	250,000.00	300,000.00	50,000.00	345,500.00	
12020411	Toll Fees on movement of log/plant/timber/plywood/					
12020412	Forest Out-turn Volumn rates				100,000.00	
12020413	Forest Tarrif on Stumpage Rates	1,025,000.00	1,025,500.00	500.00	80,000.00	
12020414	Ecological Tariff	23,387,000.00	23,388,000.00	1,000.00		
12020415	Contractors Reg Fees	400,000.00	400,500.00	500.00	6,671,000.00	
12020416	Meat Inspection Fee	2,761,000.00	2,762,000.00	1,000.00	968,425.00	
12020417	Contractors Reg Fees	400,000.00	400,500.00	500.00	36,415,000.00	
12020418	Produce Inspection Fee	-	-	-		
12020419	Veterinary Inspection Fee	-	-	-	4,489,327.02	
12020421	Govt Hospital Service Fee					
12020422	Passenger Carriage Fee	3,720,000.00	3,721,000.00	1,000.00		
12020423	Application fees for legal documents	632,500.00	633,000.00	500.00	316,000.00	
12020424	Search Fee Lands, Survey and Urban Dev					
12020425	Disinfection of produce fees					
12020426	School Fees	11,140,449,735.58	11,140,901,591.40	451,855.82	11,480,535,834.11	
12020427	Tender Fees	16,000,000.00	16,100,000.00	100,000.00	729,161,992.00	
12020428	Fire Safety Certificate Fees				3,784,000.00	
12020429	Audit Fees				1,157,500.00	
12020430	Professional Registration Fees				5,000,000.00	
12020431	Environmental Impact Assessment Fees				1,315,000.00	
12020432	Deeds (Lands Instr and Reg: Land Fees)					
12020433	C of O Processing					
12020434	Recertification of Co-operative Societies					
12020436	Bill Board Advertisement Fees				77,288,840.20	
12020437	Deeds Registration Fees				390,005.00	
12020438	Survey/Planning/Building Fees	1,188,022,792.41	1,188,025,000.00	2,207.59	1,973,942,284.96	
12020440	Stamp Duties & Penalties				42,774,826.34	
12020441	Consultancy Service Fee					
12020442	Road Reinstatement Fees				4,645,510.00	
12020443	Agreement Fees					
12020445	Teacher Training Fees/levy					

12020446	Agriculture/Veterinary Services fees				-	205,000.00
12020447	Player Transfer/Hire Fees				-	
12020448	Development Levies	8,122,920.29			29.71	6,416,957.93
12020449	Business/Trade Operating fee	33,568,800.00			200.00	53,386,215.00
12020450	Inspection Fees	6,487,585.00			15.00	9,242,415.00
12020452	School /Tuition/Examination Fees	318,500.00			100.00	559,050.00
12020453	Application Fees	50,000.00			500.00	26,000.00
12020456	Road Traffic Exam Fees	-			-	285,000.00
12020457	Motor Vehicle New Number Plates	349,180,000.00			6,758.60	13,601,400.00
12020475	Registration of Private Schools	176,769,640.00			360.00	5,000.00
12020483	Social Club Registration Fees				-	2,160,000.00
12020487	Registration Fees of Hospital	60,000.00			500.00	15,000.00
12020492	Exams Fees	2,130,000.00			1,000.00	301,324,353.00
12020495	Certificate of Recognition Fees				-	4,000.00
12020497	Medical Ward Fees	1,447,553,463.02			6,536.98	410,788,630.37
	TOTAL	14,616,366,584.55	14,617,000,000.00		615,093.12	14,379,844,412.56
	FINES- GENERAL (12020500)		2023			2022
		ACTUAL	FINAL BUDGET		VARIANCE	ACTUAL
12020502	Illegal use of power/Electrical facility fine					
12020503	Charges for Traffic Offence	9,220,662.20	9,506,000.00		285,337.80	30,732,200.00
12020505	Fines/Penalties (General)	159,777,339.42	159,780,000.00		2,660.58	1,736,120.00
12020506	HIGH Court fines	9,273,670.00	9,274,000.00		330.00	8,124,173.00
12020507	Customary Court Fines				-	27,538,775.12
12020514	Effluent Discharge Fees				-	15,119,100.00
12020515	Fire Service License fees				-	5,650,000.00
12020519	Waste Management Fees				-	7,705,000.00
12020523	Forest Assessment Fees				-	12,000.00
12020524	Toll Fees on Movement of Log/plant/Timber/Plywood/Particle Board				-	1,072,000.00
12020526	Forest Out-Turn Volumn Rates				-	70,569,223.68
12020528	Ecological Tariff				-	31,773,400.00
12020530	Meat Inspection Fee				-	4,450,000.00
12020531	Live Stock Service Fees				-	250,000.00
12020535	Veterinary Inspection Fee				-	3,973,500.00
12020536	Other Fees	1,030,431,160.78	1,030,440,000.00		8,839.22	325,907,096.27
	TOTAL	1,208,702,832.40	1,209,000,000.00		297,167.60	534,612,588.07

	2023		VARIANCE	2022	
	ACTUAL	FINAL BUDGET		ACTUAL	ACTUAL
SALES (12020600)					
12020601 Sales of Journal & Publications	-		-	2,015,000.00	
12020603 Scanning and Printing of Maps	82,000.00	82,500.00	500.00		
12020604 Sales of Plants and Equipment			-	7,449,450.00	
12020605 Sales of Journal & Publications			-	75,000.00	
12020607 Sales of Stores/Scraps/Unservicable items			-	100,000.00	
12020611 Sales of improved seeds/chemical			-		
12020612 Sales of farm Produce	10,000.00	11,000.00	1,000.00		
12020614 Sales of Government Vehicles			-	10,000.00	
12020615 Sales Of Government properties//Industries			-		
12020616 Sales of Proceedings			-		
12020618 Scanning and Printing of Maps	10,765,367.50	10,766,500.00	1,132.50	19,000.00	
12020619 Sales General			-	1,000,000.00	
TOTAL	10,857,367.50	10,860,000.00	1,500.00	10,668,450.00	
EARNINGS: 12020700					
12020701 Earnings on Hire of Tractors					
12020702 Berthing on Public Jetties	1,000,000.00	1,000,000.00	-		
12020703 Earnings from Hire of Plants & Equipments			-		
12020705 Earnings for Printing of Documents	17,000.00	17,000.00	-	3,000.00	
12020708 Earnings from Consultancy Services			-		
12020710 Earnings from Quests Houses			-		
12020711 Earnings from the use if Govt Vehicles	61,500,000.00	61,501,000.00	1,000.00		
12020712 Earnings on Hire of Tractor			-	3,428,000.00	
12020714 Demurrage/Safekeeping of broken down vehicles/water	54,804,000.00	54,806,395.00	2,395.00	35,150,058.00	
12020716 Earnings for Printing of Documents			-	2,120,300.00	
12020717 Earnings from Guest Houses	99,601,153.46	99,675,605.00	74,451.54		
12020718 Earnings from Commercial Activities			-		
12020719 Earnings from Hiring of Stadia			-		
12020721 Earnings from Riverine related activities			-		
TOTAL	216,922,153.46	217,000,000.00	77,846.54	40,701,358.00	

		2023		2022	
RENT ON GOVT BUILDINGS: 12020800		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
12020801	Rent of Govt Properties (Hiring of Pavilion, Domes)			-	
12020807	Rent from Shops			-	
12020813	Rent from Shops	3,344,000.00	3,345,000.00	1,000.00	7,997,600.00
12020814	Rent from Theatre			-	1,000,000.00
12020816	Rent from Conference & Lecture Halls	414,880.81	414,900.00	19.19	450,000.00
12020818	Rent: Offices and Quarters Occupied by Federal and Others			-	140,000.00
12020822	Rent on Hotels	5,875,000.00	5,877,600.00	2,600.00	2,110,000.00
12020823	Rent of Pavillion	222,000.00	222,500.00	500.00	2,260,000.00
	TOTAL	9,855,880.81	9,860,000.00	4,119.19	13,957,600.00
RENT ON LAND & OTHERS: 12020900		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
12020901	Rent on Govt Land	2,481,000.00	2,482,000.00	1,000.00	200,000.00
12020904	Rents of plots & Sites services Program			-	
12020905	Lease rentals			-	1,115,000.00
12020906	Ground Rent	-	-	-	
12020910	Rent from Parking Lots			-	
12020918	Rent of Chairs	40,000.00	40,000.00	-	90,000.00
12020921	Hiring of Information Equipment			-	
12020923	Lease of government Equipment			-	25,000.00
12020924	Hire of Govt vehicle/Bus			-	
	TOTAL	2,521,000.00	2,522,000.00	1,000.00	1,430,000.00
REPAYMENTS :12021000		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
12021001	Motor vehicle Advances	-	-	-	
12021002	Loan and Advances Repayments			-	
12021003	Motor Vehicle Advances			-	
12021006	Refunds General	8,498,364,394.16	8,499,000,000.00	635,605.84	150,629.94
12021008	Loan Repayment CAC (=N= Billion)			-	50,000.00
	TOTAL	8,498,364,394.16	8,499,000,000.00	635,605.84	200,629.94

	2023		2022
	ACTUAL	FINAL BUDGET 2023	
REIMBURSEMENT:12021300			
12021301 Refunds from Fed Government			
12021302 Audit Fees			
12021304 Reimburs: Officers seconded to Non-Govt. Dept	7,438,517,189.29	7,438,600,000.00	4,261,581.00
12021305 Federal pensions Gratuity			
TOTAL	7,438,517,189.29	7,438,600,000.00	4,261,581.00
GRAND TOTAL FOR NON-TAX REVENUE	32,785,225,264.90	32,789,999,879.08	15,777,709,416.40
MISCELLANEOUS:12021400			
12021402 Overpayment refunded (including Paris and FGN Refund)			
12021403 Voluntary Contri by Indivi & Organ to revamp the ec			
12021404 Sundries (Deposit recovered)			
12021409 Recovery of Public Funds	905,204,082.73	905,777,000.00	401,040,570.42
12021413 Formal Sector Contribution (Public Sector)			
12021417 Income from D/S Higher Institution			
Unclaimed salaries	114,222,535.60	114,223,000.00	464.40
Higher education internally generated revenue			
Hospital Management Board internally generated revenue			
TOTAL	1,019,426,618.33	1,020,000,000.00	401,040,570.42
INVESTMENT INCOME			
INVESTMENT INCOME (DIVIDEND):12021100			
12021102 Dividend received	1,181,030,983.38	206,076,205.81	908,614,704.32
12021103 Other Investment Income			
GRAND TOTAL	1,181,030,983.38	206,076,205.81	908,614,704.32
INTEREST EARNED: 12021200			
12021210 Bank Interest (Interest Income)	14,430.00	15,000.00	249,866.18
TOTAL	14,430.00	15,000.00	249,866.18

ANNEXURE B

DELTA STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details	Ref. Note	Actual 2023		final Budget 2023	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 & (Ecological Allocation from FAAC & Transfer Levy)	1a	7,647,588,931.16			
	Add: Deduction at source for Loan Service & Funding of NDDC	1b & c	23,432,789,218.21			
	Add: Share of Allocation from Mineral Revenue	1d	495,774,099,058.16			
	ADJUSTMENT(LESS SPECIAL & INFRASTRUCTURAL LEVY)		23,000,000,000.00			
	Total(GROSS) FAAC Allocation to State Government			549,854,477,207.52	549,856,231,541.00	-1,754,333.48

BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2023						TOTAL
	1a NET RECEIPT	1b DEDUCTION AT SOURCE	1c ALLOCATION TO OTHER AGENCIES	1d SHARE OF MINERAL REVENUE	TOTAL		
	₦	₦	₦	₦	₦	₦	
JANUARY	2,484,528,640.58	1,750,171,794.86	61,602,806.13	60,485,822,555.77	64,782,125,797.34	64,782,125,797.34	
FEBRUARY	685,671,589.31	1,727,790,929.30	45,438,513.90	29,489,959,274.53	31,948,860,307.04	31,948,860,307.04	
MARCH	524,111,746.69	2,547,958,942.67	42,758,761.09	30,948,626,671.91	34,063,456,122.36	34,063,456,122.36	
APRIL	97,776,007.98	2,322,881,946.90	44,566,979.28	61,844,210,535.29	64,309,435,469.45	64,309,435,469.45	
MAY	350,666,761.15	2,547,958,740.64	51,742,844.71	41,022,026,403.52	43,271,061,227.72	43,271,061,227.72	
JUNE	862,201,247.72	2,449,557,720.64	47,939,044.42	25,175,456,750.71	28,535,154,763.49	28,535,154,763.49	
JULY	340,827,134.51	2,266,375,051.16	67,698,067.37	52,949,651,590.81	55,624,551,843.85	55,624,551,843.85	
AUGUST	1,147,322,457.06	2,167,973,829.13	63,898,534.40	44,502,427,024.56	47,881,621,845.14	47,881,621,845.14	
SEPTEMBER	8,024,389.68	1,248,039,652.57	69,685,423.10	19,765,003,160.70	21,090,752,626.05	21,090,752,626.05	
OCTOBER	272,171,588.94	1,248,039,652.56	50,592,726.27	41,861,709,664.34	43,432,513,632.11	43,432,513,632.11	
NOVEMBER	640,740,991.68	1,248,039,652.56	49,862,592.59	62,877,787,605.46	64,816,430,842.29	64,816,430,842.29	
DECEMBER	934,879,898.16	1,248,039,652.56	64,175,359.41	47,851,417,820.57	50,098,512,730.69	50,098,512,730.69	
ADJUSTMENT(LESS SPECIAL FGN INTERVENTIONS)				-	23,000,000,000.00	23,000,000,000.00	
TOTAL	7,647,588,931.16	22,772,827,565.55	659,961,652.66	495,774,099,058.16	526,854,477,207.52	526,854,477,207.52	

1B Deductions at Source
This constitutes deductions made from FAAC allocation in respect of guaranteed obligations

		2023					
MONTH	LOAN REPAYMENT		PRINCIPAL	NDDC FUNDING		OTHERS	TOTAL
	INTEREST	N		NDDC FUNDING	N		
JANUARY	1,201,504,748.01		548,667,046.85	61,602,806.13			1,811,774,600.99
FEBRUARY	1,174,120,535.95		553,670,393.35	45,438,513.90			1,773,229,443.20
MARCH	1,585,736,313.91		962,222,628.76	42,758,761.09			2,590,717,703.76
APRIL	1,480,556,291.08		842,325,655.82	44,566,979.28			2,367,448,926.18
MAY	1,561,243,863.99		986,714,876.65	51,742,844.71			2,599,701,585.35
JUNE	1,483,143,467.88		966,414,252.76	47,939,044.42			2,497,496,765.06
JULY	1,365,133,417.81		901,241,633.35	67,698,067.37			2,334,073,118.53
AUGUST	1,292,499,346.98		875,474,482.15	63,898,534.40			2,231,872,363.53
SEPTEMBER	544,701,153.94		703,338,498.63	69,685,423.10			1,317,725,075.67
OCTOBER	534,870,660.99		713,168,991.57	50,592,726.27			1,298,632,378.83
NOVEMBER	524,888,080.23		723,151,572.33	49,862,592.59			1,297,902,245.15
DECEMBER	514,750,899.69		733,288,752.87	64,175,359.41			1,312,215,011.97
ADJUSTMENT				-			-
TOTAL	13,263,148,780.46		9,509,678,785.09	659,961,652.66			23,432,789,218.21

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

Value Added Tax			
		₦	₦
2	This represents share of VAT to Delta State Government in line with the provisions of the VAT Act		
	Share of Value Added Tax (VAT)	2a	43,854,543,322.27
			FINAL BUDGET 2023
			43,855,027,745.00
			VARIANCE
			- 484,422.73

		2023				2022			
		2023		2022		2023		2022	
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL
JANUARY	3,249,277,428.00	-	3,249,277,428.00	2,335,106,803.96	-	2,335,106,803.96			2,075,637,346.62
FEBRUARY	2,776,980,882.14		2,776,980,882.14	2,200,183,321.54		2,200,183,321.54			1,762,635,769.93
MARCH	2,632,650,099.69		2,632,650,099.69	2,249,834,618.09		2,249,834,618.09			1,957,597,643.70
APRIL	2,988,450,283.28		2,988,450,283.28	2,568,986,897.91		2,568,986,897.91			2,035,522,377.64
MAY	2,677,354,387.85		2,677,354,387.85	1,984,208,295.13		1,984,208,295.13			2,360,775,711.50
JUNE	3,813,616,380.51		3,813,616,380.51	2,628,517,367.29		2,628,517,367.29			2,283,599,611.77
JULY	3,462,184,515.51		3,462,184,515.51	2,548,768,170.49		2,548,768,170.49			1,940,757,539.78
AUGUST	3,555,589,432.42		3,555,589,432.42	2,275,377,423.60		2,275,377,423.60			1,834,153,588.02
SEPTEMBER	4,662,742,841.23		4,662,742,841.23	2,667,249,752.28		2,667,249,752.28			2,105,037,668.47
OCTOBER	3,528,237,238.17		3,528,237,238.17	2,964,408,020.85		2,964,408,020.85			1,979,344,482.27
NOVEMBER	4,749,994,658.03		4,749,994,658.03	2,810,624,658.76		2,810,624,658.76			1,873,773,738.06
DECEMBER	5,757,465,175.44		5,757,465,175.44	2,759,189,008.87		2,759,189,008.87			2,238,238,883.16
TOTAL	43,854,543,322.27	-	43,854,543,322.27	29,992,454,338.77	-	29,992,454,338.77	-	-	24,447,074,360.92

**DELTA STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

3	Independent Revenue: Tax Revenue	2023			2022
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
	Personal Income Taxes	₦	₦	₦	₦
	BOARD OF INTERNAL REVENUE (BIR)	87,916,398,888.70	87,919,369,233.11	- 2,970,344.41	73,475,477,435.19
	OFFICE OF ACCOUNTANT-GENERAL	6,086,872.19	6,086,700.00	172.19	524,596,116.88
	MIN. OF AGRICULTURE.			-	
				-	
	Sub-Total Personal Income Taxes	87,922,485,760.89	87,925,455,933.11	- 2,970,172.22	74,000,073,552.07
	Corporate Taxes				
	BOARD OF INTERNAL REVENUE (BIR)		-	-	-
	MINISTRY OF FINANCE		-	-	-
	MINISTRY OF TRADE AND INVESTMENT		-	-	-
	OFFICE OF ACCOUNTANT-GENERAL		-	-	-
	Sub-Total Corporate Taxes		-	-	-
	Grand-Total Tax Revenue	87,922,485,760.89	87,925,455,933.11	- 2,970,172.22	74,000,073,552.07

NOTE 4.	Independent Revenue:NON-TAX REVENUE				
DCOA	INTERNALLY GENERATED REVENUE		ACTUAL 2023	FINAL BUDGET 2023	VARIANCE
	SUMMARY OF NON TAX REVENUE:				
12020100	LICENCES (12020100)		783,117,862.73	786,157,879.08	- 3,040,016.35
12020400	FEES (12020400)		14,616,366,584.55	14,617,000,000.00	- 633,415.45
12020500	FINES- GENERAL (12020500)		1,208,702,832.40	1,209,000,000.00	- 297,167.60
12020600	SALES (12020600)		10,857,367.50	10,860,000.00	- 2,632.50
12020700	EARNINGS: 12020700		216,922,153.46	217,000,000.00	- 77,846.54
12020800	RENT ON GOVT BUILDINGS: 12020800		9,855,880.81	9,860,000.00	- 4,119.19
12020900	RENT ON LAND & OTHERS: 12020900		2,521,000.00	2,522,000.00	- 1,000.00
12021000	REPAYMENTS :12021000		8,498,364,394.16	8,499,000,000.00	- 635,605.84
12021300	REIMBURSEMENT:12021300		7,438,517,189.29	7,438,600,000.00	- 82,810.71
	TOTAL		32,785,225,264.90	32,789,999,879.08	- 4,774,614.18
ADMIN CODE	DETAILS OF NON TAX REVENUE BY MDAs:		ACTUAL	FINAL BUDGET 2023	VARIANCE
B.	NON-TAX REVENUE:		-		
	LICENCES (12020100)				
022000800100	BOARD OF INTERNAL REVENUE SERVICE		516,826,202.53	516,827,000.00	797.47
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)		25,453,000.00	25,454,000.00	1,000.00
011104400200	FIRE SERVICE DEPT.				-
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION		173,862,640.00	173,863,000.00	360.00
021500100100	MINISTRY OF AGRICULTURE		300,000.00	350,000.00	50,000.00
053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY		80,000.00	100,000.00	20,000.00
025200100100	MINISTRY OF WATER RESOURCES		1,786,673.20	1,787,000.00	326.80
051702100100	MINISTRY OF HIGHER EDUCATION		1,150,000.00	1,151,000.00	1,000.00
052100100100	MINISTRY OF HEALTH		10,687,347.00	10,688,000.00	653.00
022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY		17,500.00	18,000.00	500.00
022900100100	MINISTRY OF TRANSPORT		43,567,550.00	43,568,000.00	450.00
023600100100	DIRECTORATE OF CULTURE AND TOURISM				-
053500100100	MINISTRY OF ENVIRONMENT		810,000.00	820,000.00	10,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509		3,143,950.00	3,150,000.00	6,050.00
012300100100	MINISTRY OF INFORMATION				-
053900100100	DELTA STATE SPORTS COMMISSION - 0505		2,501,500.00	2,502,000.00	500.00
11100700100	DELTA STATE SIGNAGE AND ADVERTISING AGENCY		7,500.00	8,000.00	500.00
011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS		104,000.00	105,000.00	1,000.00
026005800100	DIRECTORATE OF OIL & GAS		2,800,000.00	2,805,000.00	5,000.00
023400100100	MINISTRY OF WORKS				-
023100100100	MINISTRY OF ENERGY			1,036,000.00	1,036,000.00
053505300100	DELTA STATE WASTE MANAGEMENT AGENCY			1,900,879.08	1,900,879.08
	ADULT AND FORMAL EDU		20,000.00	25,000.00	5,000.00
	SUBTOTAL		783,117,862.73	786,157,879.08	3,040,016.35
	FEES (12020400)				
022000800100	BOARD OF INTERNAL REVENUE SERVICE		10,435,429.74	10,436,000.00	570.26
022000700100	OFFICE OF ACCOUNTANT GENERAL		839,800.00	840,000.00	200.00
021500100100	MINISTRY OF AGRICULTURE		6,487,585.00	6,489,000.00	1,415.00
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)		30801600	30,802,900.00	1,300.00
026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.		1,188,664,404.17	1,189,000,000.00	335,595.83
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)		30,801,600.00	30,802,000.00	400.00
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION				-
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509				-

011104400200	FIRE SERVICE DEPT.	180,000.00	181,000.00	1,000.00
031800400100	HIGH COURT OF JUSTICE	267,557,485.59	267,568,000.00	10,514.41
11100700100	DELTA STATE SIGNAGE AND ADVERTISING AGENCY	18,235,400.00	18,236,000.00	600.00
052100100100	MINISTRY OF HEALTH	61,235,000.00	61,236,000.00	1,000.00
031800700100	CUSTOMARY COURT OF APPEAL	149,024,190.90	149,025,000.00	809.10
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	1,929,000.00	1,930,000.00	1,000.00
022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY			-
053500100100	MINISTRY OF ENVIRONMENT	110,000.00	111,000.00	1,000.00
053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY	465,000.00	467,000.00	2,000.00
023400100100	MINISTRY OF WORKS	245,028,300.00	245,029,000.00	700.00
023100100100	MINISTRY OF ENERGY			-
011104400200	FIRE SERVICE DEPT.			-
011101300100	OFFICE OF THE SSG			-
011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS	1,175,900.00	1,176,000.00	100.00
011100100100	GOVERNMENT HOUSE & PROTOCOL	2,794,000.00	2,794,500.00	500.00
025300100100	MINISTRY OF HOUSING			-
025200100100	MINISTRY OF WATER RESOURCES			-
053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	2,000.00	3,000.00	1,000.00
	MINISTRY OF FINANCE	12,000.00	12,500.00	500.00
055100200100	MINISTRY OF CHIEFTANCY COMM.			-
02800100100	MIN OF SCIENCE AND TECH	600,000.00	600,000.00	-
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	34,520,290.55	34,521,000.00	709.45
022900100100	MINISTRY OF TRANSPORT			-
	Dir of Youths Development			-
	ADULT AND FORMAL EDU	50,000.00	60,000.00	10,000.00
051702100100	MINISTRY OF HIGHER EDUCATION	11,017,516,400.45	11,017,769,100.00	252,699.55
	D/GOV'R'S OFFICE			-
	Hospital Management Board Hqtrs	1,547,901,198.15	1,547,911,000.00	9,801.85
	SUBTOTAL	14,616,366,584.55	14,617,000,000.00	633,415.45
	FINES- GENERAL (12020500)			
031800700100	CUSTOMARY COURT OF APPEAL	184,750.00	184,800.00	50.00
011104400200	FIRE SERVICE DEPT.	8,205,000.00	8,250,000.00	45,000.00
021500100100	MINISTRY OF AGRICULTURE	152,552,422.86	152,555,000.00	2,577.14
022000800100	BOARD OF INTERNAL REVENUE SERVICE	777,539,093.03	777,000,000.00	539,093.03
026005800100	DIRECTORATE OF OIL & GAS	13,855,000.00	13,856,000.00	1,000.00
053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	6,433,000.00	6,435,000.00	2,000.00
031800400100	HIGH COURT OF JUSTICE	9,088,920.00	9,090,000.00	1,080.00
053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY	13,777,500.00	13,778,500.00	1,000.00
022900100100	MINISTRY OF TRANSPORT	7,802,700.00	7,803,000.00	300.00
023400100100	MINISTRY OF WORKS	3,100,000.00	3,101,000.00	1,000.00
025200100100	Delta State Water Sector Regulatory Commission			-
022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY	9,218,662.20	9,219,000.00	337.80
053500100100	MINISTRY OF ENVIRONMENT	42,822,200.00	42,850,000.00	27,800.00
055100200100	MINISTRY OF CHIEFTANCY COMM.	2,285,000.00	2,290,500.00	5,500.00
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	2,000.00	2,000.00	-
026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.	40,729,692.04	40,730,500.00	807.96
053505300100	DELTA STATE WASTE MANAGEMENT AGENCY			-
02800100100	MIN OF SCIENCE AND TECH			-
022000100100	MINISTRY OF FINANCE	26,880.81	30,000.00	3,119.19
052100100100	MINISTRY OF HEALTH	2,668,700.00	2,669,000.00	300.00
025300100100	MINISTRY OF HOUSING	7,300.00	7,500.00	200.00

	MINISTRY OF WOMEN AFFAIRS	8,070,020.00	8,090,000.00	-	19,980.00
025200100100	MINISTRY OF WATER RESOURCES	2,577,043.13	2,578,000.00	-	956.87
	Delta State Capital Territory Dev Agency	50,000.00	100,000.00	-	50,000.00
	SECRETARY TO THE STATE GOVERNMENT (SSG)	8,200.00	10,000.00	-	1,800.00
	MIN OF CULTURE & TOURISM	220,000.00	250,000.00	-	30,000.00
	OFFICE OF THE AUDITOR GENERAL (STATE)	42,834.33	42,900.00	-	65.67
	DIR.OF ESTABS .& PENSIONS	36,750.00	36,800.00	-	50.00
	OFFICE OF ACCOUNTANT GENERAL	110,187.50	112,600.00	-	2,412.50
	Min of Urban Renewal	107,288,976.50	107,927,900.00	-	638,923.50
		1,208,702,832.40	1,209,000,000.00		(297,167.60)
	SALES (12020600)				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	32,417.50	32,500.00	-	82.50
021500100100	MINISTRY OF AGRICULTURE				-
022000700100	OFFICE OF ACCOUNTANT GENERAL	8,066,450.00	8,078,000.00	-	11,550.00
012300100100	MINISTRY OF INFORMATION	131,000.00	131,500.00	-	500.00
023100100100	MINISTRY OF ENERGY				-
023400100100	MINISTRY OF WORKS				-
022900100100	MINISTRY OF TRANSPORT				-
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION				-
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	2,459,500.00	2,500,000.00	-	40,500.00
	DELTA PRINTING & PUBLISHING COY				-
032600100100	MINISTRY OF JUSTICE - 0301	180,000.00	200,000.00	-	20,000.00
02800100100	MIN OF SCIENCE AND TECH				-
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)				-
	SUBTOTAL	10,869,367.50	10,942,000.00		(72,632.50)
	EARNINGS: 12020700				
022000800100	BOARD OF INTERNAL REVENUE SERVICE				-
021500100100	MINISTRY OF AGRICULTURE				-
012300100100	MINISTRY OF INFORMATION				-
11100700100	DELTA STATE SIGNAGE AND ADVERTISING AGENCY				-
021500100100	MINISTRY OF AGRICULTURE				-
023600100100	DIRECTORATE OF CULTURE AND TOURISM	61,500,000.00	61,500,000.00		-
022900100100	MINISTRY OF TRANSPORT	55,422,153.46	55,500,000.00	-	77,846.54
053500100100	MINISTRY OF ENVIRONMENT				-
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)				-
011101200100	ASABA INTERNATIONAL AIRPORT	100,000,000.00	100,000,000.00		-
026005800100	DIRECTORATE OF OIL & GAS				-
011104400200	FIRE SERVICE DEPT.				-
	SUBTOTAL	216,922,153.46	217,000,000.00		(77,846.54)
	RENT ON GOVT BUILDINGS: 12020800	-	-		5,000.00
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	5,000.00			-
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	-			5,240,000.00
22000100100	MINISTRY OF FINANCE	3,658,880.81	3,659,400.00	-	519.19
	ESTABLISHMENT & PENSION	10,000.00	12,000.00	-	2,000.00
	MIN. OF WATER RESOURCES	100,000.00	101,000.00	-	1,000.00
	Ministry of Trade and Investment	500,000.00	500,100.00	-	100.00
	SUBTOTAL	9,855,880.81	9,860,000.00		(4,119.19)

	RENT ON LAND & OTHERS: 12020900				
021500100100	MINISTRY OF AGRICULTURE	1,116,000.00	1,117,000.00	-	1,000.00
	Delta State Capital Territory Dev Agency				-
026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.				-
023600100100	DIRECTORATE OF CULTURE AND TOURISM	40,000.00	41,000.00	-	1,000.00
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	-			-
02800100100	MIN OF SCIENCE AND TECH	-			-
022900100100	MINISTRY OF TRANSPORT	-			-
025300100100	MINISTRY OF HOUSING	1,365,000.00	1,364,000.00		1,000.00
	SUBTOTAL	2,521,000.00	2,522,000.00		(1,000.00)
	REPAYMENTS :12021000				
022000700100	OFFICE OF ACCOUNTANT GENERAL	8,498,333,134.52	8,498,980,500.00	-	647,365.48
0	Office of Head of Service	19,259.64	19,500.00	-	240.36
021500100100	MINISTRY OF AGRICULTURE	-			
	SUBTOTAL	8,498,352,394.16	8,499,000,000.00		(647,605.84)
	REIMBURSEMENT:12021300				
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	7,438,517,189.29	7,438,600,000.00	-	82,810.71
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)				-
	Office of Head of Service				
022000700100	OFFICE OF ACCOUNTANT GENERAL				-
	SUBTOTAL	7,438,517,189.29	7,438,518,000.00		(82,810.71)
	GRAND TOTAL	32,785,225,264.90	32,789,999,879.08		2,494,368.61
C.	INVESTMENT INCOME (DIVIDEND):12021100				
022000700100	OFFICE OF ACCOUNTANT GENERAL	-	-		-
022000100100	MINISTRY OF FINANCE	1,181,030,983.38	2,266,076,205.81	-	1,085,045,222.43
	TOTAL	1,181,030,983.38	2,266,076,205.81		1,085,045,222.43
D.	INTEREST EARNED: 12021200				
022000700100	OFFICE OF ACCOUNTANT GENERAL	14,430.00	-		14,430.00
	TOTAL	14,430.00	-		(14,430.00)
E.	MISCELLANEOUS:12021400				
022000700100	OFFICE OF ACCOUNTANT GENERAL	1,019,426,618.33			1,019,426,618.33
022000100100	MINISTRY OF FINANCE				
011101200100	ASABA INTERNATIONAL AIRPORT				
051702100100	MINISTRY OF HIGHER EDUCATION				-
52100800100	HOSPITAL MANAGEMENT BOARD (HMB)				
	TOTAL	1,019,426,618.33	-		1,019,426,618.33

5	Investment Income	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	MIN OF FINANCE	1,181,030,983.38	1,181,076,205.81	- 45,222.43	908,614,704.32
	OFFICE OF ACCOUNTANT GENERAL			-	-
	MIN. OF WATER RESOURCES		-	-	
	e.t.c	-	-	-	-
	Total Investment Income	1,181,030,983.38	1,181,076,205.81	- 45,222.43	
5.1	BREAKDOWN OF INVESTMENT INCOME	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	OPERATING SURPLUS			-	-
	DIVIDEND	1,181,030,983.38	1,181,076,205.81	- 45,222.43	908,614,704.32
	OTHER INVESTMENT INCOME (BOND)		-	-	
	TOTAL	1,181,030,983.38	1,181,076,205.81	- 45,222.43	908,614,704.32
6	Interest Income	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	ASABA INTERNATIONAL AIRPORT	-	-	-	-
	OFFICE OF ACCOUNTANT GENERAL	14,430.00	15,000.00	- 570.00	249,866.18
	Min of water resources			-	
	MIN OF AGRICULTURE			-	
	JOB CREATION			-	
	MIN OF FINANCE			-	
	Total Interest Earned	14,430.00	15,000.00	- 570.00	249,866.18
6.1	BREAKDOWN OF INTEREST EARNED	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	MOTOR VEHICLE PUBLIC OFFICER LOANS			-	
	FISH FARM LOANS/ADVANCES			-	
	BICYCLE ADVANCES (INTEREST)			-	
	INTEREST ON PUBLIC OFFICER HOUSING LOAN			-	
	BANK INTEREST	14,430.00	15,000.00	- 570.00	249,866.18
	GAINS ON FOREIGN EXCHANGE			-	
	JOB CREATION			-	
	WATER RESOURCES			-	
	TOTAL	14,430.00	15,000.00	- 570.00	688,141,204.00

7	AID & GRANTS	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	EXTERNAL AID/ GRANTS				
	World Bank UNICEF Receipts	52,371,280.00	52,500,000.00	- 128,720.00	
	World Bank SURWASH Receipts	172,000,000.00	172,100,000.00	- 100,000.00	
	NEWMAP/NEWMAP 11 Receipts			-	1,435,606,034.16
	World Bank (DELTA -CARES) Receipts	6,102,817,784.66	6,103,730,000.00	- 912,215.34	1,100,000,000.00
	Sub-Total External Aids/Grants	6,327,189,064.66	6,328,330,000.00	- 1,140,935.34	2,535,606,034.16
	INTERNAL AID/ GRANTS				
	SFTAS GRANT	4,265,665,600.00	4,265,670,000.00	- 4,400.00	4,154,635,000.00
	Sub-Total Internal Aids/Grants	4,265,665,600.00	4,265,670,000.00	- 4,400.00	4,154,635,000.00
	Total Aid and Grants	10,592,854,664.66	10,594,000,000.00	- 1,145,335.34	6,690,241,034.16

9	Other Revenue	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	ACCOUNTANT GENERAL; Unclaimed Salaries	114,222,535.60	114,223,000.00	- 464.40	
	MISCELLENOUS refunds	905,204,082.73	905,777,000.00	- 572,917.27	401,040,570.42
	Total Other Revenue	1,019,426,618.33	1,020,000,000.00	- 573,381.67	401,040,570.42

10	Transfer from other Government Entities This represents transaction that is Revenue to the reporting Entity and expenditure to another Entity.	2023			2022
		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL
		₦	₦	₦	₦
	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	-
	BOARD OF INTERNAL REVENUE SERVICES	-	-	-	-
	MINISTRY OF FINANCE	-	-	-	-
	MINISTRY OF TRADE AND INVESTMENTS	-	-	-	-
	Total Transfer from other Government Entities	-	-	-	-

DELTA STATE GOVERNMENT									
NOTES TO THE FINANCIAL STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023									
SALARIES & WAGES									
PERSONNEL COST BY SECTOR:									
		2023		2022					
SECTORS:		ACTUAL	FINAL BUDGET 2023	VARIANCE	ACTUAL	VARIANCE	ACTUAL		
		₦	₦	₦	₦	₦	₦		
01	ADMINISTRATIVE SECTOR (All MDAs)	13,576,877,105.72	13,577,674,799.92	797,694.20	15,280,277,164.11				
02	ECONOMIC SECTOR (All MDAs)	3,419,860,813.31	9,476,720,402.17	6,056,859,588.86	8,886,223,227.12				
03	SOCIAL SECTOR (All MDAs)	82,713,144,064.15	76,656,499,302.17	- 6,056,644,761.98	64,560,483,699.91				
04	REGIONAL SECTOR (All MDAs)	-	-	-	-				
05	LAW & JUSTICE (All MDAs)	6,894,393,980.41	6,895,497,980.41	1,104,000.00	6,274,922,770.71				
TOTAL		106,604,275,963.59	106,606,392,484.67	2,116,521.08	95,001,906,861.85				
PERSONNEL COST BY NATURE:									
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL	VARIANCE	ACTUAL		
		₦	₦	₦	₦	₦	₦		
SALARIES AND WAGES		106,604,275,963.59	106,606,392,484.67	2,116,521.08	95,001,906,861.85				
PERSONNEL ANALYSIS									
		ACTUAL	BUDGET	VARIANCE	ACTUAL	VARIANCE	ACTUAL		
		NO OF STAFF	NO OF STAFF	NO OF STAFF	NO OF STAFF	NO OF STAFF	NO OF STAFF		
TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YR.		43,658.00	45,000.00	1,342.00			44,962.00		
TOTAL NO. OF EMPLOYEES EMPLOYED IN THE YR.		15,964.00	10,000.00	- 5,964.00			8,993.00		
TOTAL NO. OF EMPLOYEES RETIRED/ LEFT DURING THE YR.		-	10,900.00	10,900.00			10,871.00		
TOTAL NO. OF EMPLOYEES AT THE END OF THE YR		42,378.00	65,900.00	1,722.00			43,084.00		

	2023			2022		
	ACTUAL ₦	FINAL BUDGET 2023 ₦	VARIANCE ₦	ACTUAL ₦	FINAL BUDGET 2023 ₦	ACTUAL ₦
12A SOCIAL BENEFITS						
GRATUITY	764,128,551.67	764,130,000.00	1,448.33			265,028,748.83
PENSION	5,922,357,200.05	7,586,100,936.16	1,663,743,736.11			4,711,129,788.18
RETIREMENT BENEFIT REDEMPTION ACCT(ACCRUED RIGHT)	3,719,636,712.12	3,719,650,000.00	13,287.88			18,716,016,549.81
Death Benefit(Bulk Pensions)	61,644,048.82	61,650,000.00	5,951.18			-
TOTAL	10,467,766,512.66	12,131,530,936.16	1,663,764,423.50			23,692,175,086.82
12B SOCIAL CONTRIBUTION:						
Group Insurance	-		-			
Pension (10% Government Contribution)	4,728,287,873.19	4,729,135,874.16	848,000.97			4,325,351,192.82
Contributory Health scheme(10% GOVT)	1,202,042,285.83	4,453,940,932.00	3,251,898,646.17			2,365,220,707.73
State Strategic Health Development Plan	2,729,262,587.27	2,729,300,000.00	37,412.73			87,415,350.00
Social Security Programme	3,546,168,056.30	3,546,170,000.00	1,943.70			5,364,071,587.48
Welfare Packages	40,957,000.00	40,960,000.00	3,000.00			
GIRL CHILD ENT. PROGRAMME			-			-
Entrepreneurship Development Programme			-			0
TOTAL	12,246,717,802.60	15,499,506,806.16	3,252,789,003.57			12,142,058,838.03
13 OVERHEAD COSTS						
13.2 OVERHEAD COSTS BY SECTOR						
ADMINISTRATIVE SECTOR	36,844,539,976.73	36,844,830,937.40	290,960.67			37,871,381,595.44
ECONOMIC SECTOR	62,534,703,645.93	63,182,738,636.00	648,034,990.07			53,785,112,088.53
SOCIAL SECTOR	5,535,852,485.49	5,536,761,425.00	908,939.51			26,019,304,688.69
REGIONAL SECTOR	76,868,050.00	135,000,000.00	58,131,950.00			258,534,033.73
LAW & JUSTICE	4,980,303,734.62	5,064,642,296.26	84,338,561.64			34,880,525,929.38
TOTAL	109,972,67,892.77	110,763,973,294.66	791,705,401.89			152,814,858,335.77

	Miscellaneous General	22,477,357,814.17	22,477,427,229.43	69,415.26	80,115,019,805.16
	Regular MDAs Subvention and Grant	37,936,238,854.94	38,590,000,000.00	653,761,145.06	-
	TOTAL	109,972,267,892.77	110,763,973,294.65	791,705,401.88	152,814,858,335.77
14	GRANTS & CONTRIBUTIONS				
		ACTUAL	FINAL BUDGET	VARIANCE	2022 ACTUAL
		₦	₦	₦	₦
	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT	-	-	-	-
	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	-	-	-	-
	GRANT TO LOCAL GOVERNMENTS -10% IGR TO LG	7,037,921,059.15	7,038,944,709.00	1,023,649.85	10,307,633,020.90
	GRANT TO LOCAL GOVERNMENTS - others	-	-	-	13,330,874,315.14
	GRANT TO LOCAL GOVERNMENTS - 2.5% PENSION CONTRIBUTION	127,635,416.64	176,938,907.50	49,303,490.86	127,635,415.92
	GRANT TO LOCAL GOVERNMENTS - FUNDING OF PRIMARY EDUCATION	1,367,986,207.00	1,368,805,884.00	819,677.00	1,253,982,350.00
	GRANT TO GOVERNMENT OWNED ENTITIES - AUTONOMOUS MDAs (JUDICIARY, LEGISLATURE & STATE AND LG AUDIT)	4,383,734,748.85	4,383,740,000.00	5,251.15	2,808,128,053.50
	GRANT TO NDDC	659,961,652.66	659,970,000.00	8,347.35	562,826,593.43
	WORLD BANK/D-CARE	6,102,817,784.66	6,103,190,000.00	372,215.34	-
	GRANT/ASSISTANCE TO FEDERAL GOVT AGENCY	15,056,319,731.31	15,056,350,000.00	30,268.69	253,333,226.59
	WORLD BANK/UNDP OTHERS EXPENDITURE	224,371,280.00	224,372,000.00	720.00	1,435,606,034.16
	TOTAL	34,960,747,880.26	35,012,311,500.50	51,563,620.24	30,080,019,009.64
15	SUBSIDIES				
		ACTUAL	BUDGET	VARIANCE	
		₦	₦	₦	
	SUBSIDY TO GOVERNMENT OWNED ENTITIES	-	-	-	-
	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	-	-	-	-
	SUBSIDY TO PRIVATE ENTITIES	-	-	-	-
	TOTAL	-	-	-	-
	OVERHEAD COSTS BY NATURE:				
		ACTUAL	FINAL BUDGET	VARIANCE	2022 ACTUAL
	Transport and Travelling	3,754,013,275.17	3,754,503,966.11	490,690.94	9,161,994,675.63
	Utilities	281,640,544.83	282,248,838.89	608,294.06	750,675,673.59
	Material and Supplies	874,316,832.39	874,951,957.00	635,124.61	1,707,895,067.10
	Maintenance Services General	902,244,525.58	902,848,873.71	604,348.13	5,152,318,939.03
	Training	741,461,386.41	873,404,163.00	131,942,776.59	2,184,637,068.86
	Other Services General	23,058,199,530.03	23,058,218,268.90	18,738.87	24,321,419,092.21
	Consulting and Professional Services General	16,900,510,447.43	16,900,577,382.54	66,935.11	22,858,973,587.14
	Fuel and Lubricant General	201,189,118.49	204,580,239.96	3,391,121.47	3,634,466,296.38
	Financial General	2,845,095,563.33	2,845,212,375.11	116,811.78	2,927,458,130.67

DEPRECIATION CHARGES			
DEPRECIATION CHARGES - PPE			
		2023	2022
		₦	₦
16			
16.1			
	DEPRECIATION CHARGES - BUILDINGS	31,948,938,850.45	30,814,830,752.28
	DEPRECIATION CHARGES - INFRASTRUCTURE	120,572,308,440.36	93,865,195,431.24
	DEPRECIATION CHARGES - PLANT & MACHINERY	2,067,915,894.18	1,680,158,251.85
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	14,924,502,056.87	9,940,013,913.21
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	609,186,687.58	3,044,616,790.89
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	127,719,792.34	3,031,958,972.13
	TOTAL	170,250,571,721.77	142,376,774,111.60
16.2			
	DEPRECIATION CHARGES - INVESTMENT PROPERTY		
		2023	2022
		₦	₦
	DEPRECIATION CHARGES - LAND & BUILDINGS	-	-
	TOTAL	-	-
17			
17.1			
	IMPAIRMENT CHARGES		
	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	
	2023	2022
	₦	₦
	-	-
	-	-
	-	-
	-	-
	-	-
	15,658,874,011.65	14,827,271,833.57
	15,658,874,011.65	14,827,271,833.57
19	2023	2022
	-	-
	-	-
20		
20.1	2023	2022
	₦	₦
	14,673,876.89	9,630,508.34
	4,101,774.19	1,937,193.77
	4,529,450.22	3,908,081.67
	17,925,193.72	15,375,897.34
	10,597,677.61	7,521,738.00
	211,454,902.72	107,028,819.73
	3,175,938.16	2,549,399.05
	266,458,813.52	147,951,637.90

20.2			
DOMESTIC INTEREST / DISCOUNT			
		2023	2022
		₦	₦
	CBN SALARY BAILOUT	785,515,705.67	813,726,488.96
	EXCESS CRUDE LOAN FACILITY (CAPEX)	300,304,992.54	387,357,168.62
	AADS	106,163,884.61	447,930,762.72
	ZENITH CAC (NEW)	271,294,093.24	590,337,509.77
	MICRO, SMALL & MEDIUM ENT FUND (MSMEDF) CBN CREDIT (ACCRUED INT)	4,389,044.01	160,000,000.00
	SDG/FBN BANK	2,872,640.57	33,475,300.78
	GLOBUS SUBEB-MATCHING GRANT LOAN(2022)	74,161,698.54	52,989,176.84
	GLOBUS SUBEB-MATCHING GRANT LOAN(2022/2023)	85,901,887.15	30,561,097.32
	ZENITH FEDERAL GOVERNMENT (ABURA)	404,726,261.33	412,909,976.08
	POLARIS ABURA BRIDGE LOAN	382,527,974.02	408,229,629.78
	FGN Restructured Loan Bond	5,961,124,353.29	9,189,118,793.25
	Federal Government Budget Support credit	852,670,004.40	1,717,290,822.43
	FIDELITY 5% UTME INVESTMENT LOAN	1,800,000,000.00	749,999,999.97
	FIDELITY 3% UTME INVESTMENT LOAN	2,885,136,778.15	-
	50BILLION FIRST BANK BRIDGING LOAN FACILITY	6,854,153,546.34	-
	20 BILLION PTB BRIDGING FINANCE FACILITY	3,458,741,038.60	-
	FIRST BANK BRIDGE LOAN	84,292,237.44	757,678,843.71
	ZENITH BRIDGE LOAN		831,780,821.92
	ZENITH TERM LOAN 30BILLION	668,591,644.64	1,663,220,621.41
	ZENITH TERM LOAN N20BILLION	527,623,426.74	505,524,685.35
	ZENITH TERM LOAN N12BILLION		403,333,333.33
	SUB TOTAL	25,510,191,211.28	19,155,465,032.24
	CONTRACTORS CERTIFICATE DISCOUNT	-	-
	GRAND TOTAL	25,776,650,024.80	19,303,416,670.14
21	TRANSFER TO OTHER GOVERNMENT ENTITIES	2023	2022
	<i>THIS REPRESENTS TRANSACTION THAT IS EXPENDITURE TO THE REPORTING ENTITY AND REVENUE TO ANOTHER ENTITY.</i>	ACTUAL	ACTUAL
	DELTA STATE OIL PRODUCING AREA DEV COMMISSION	35,472,000,000.00	44,870,665,649.58
	DELTA STATE HOUSE OF ASSEMBLY	-	-
	DELTA STATE HIGHCOURT-JUDICIARY	-	-
	OFFICE OF THE AUDITOR GENERAL (STATE)		
	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)		
	e.t.c	-	-
	TOTAL TRANSFER TO OTHER GOVERNMENT ENTITIES	35,472,000,000.00	44,870,665,649.58

		2023	2022
		₦	₦
22	GAIN/ LOSS ON DISPOSAL OF ASSET		
	DISPOSAL OF PPE	-	-
	DISPOSAL OF INVESTMENT PROPERTY	-	-
	DISPOSAL OF INTANGIBLE ASSET	-	-
	TOTAL	-	-
23	GAIN/ LOSS ON EXCHANGE TRANSACTION		
		₦	₦
	LOSS ON EXCHANGE TRANSACTION:		
	Delta State-Oil PalmBeltRural Dev(29%)-EDF	-	2,351,926.55
	Delta State-Health Systems Development-IDA		13,072,353.59
	Delta State-HIV/AIDS Programme-IDA		9,841,221.72
	Delta State-Third National Fadama Dev Proj-IDA		60,428,689.83
	Delta State-2nd (Second)HIV/AIDS Programme		37,090,991.90
	Delta State-State Employment & Expenditure for Result Project		1,634,996,113.00
	Delta State Community Based Natural Resource Mgt Prog. IFAD		8,787,636.00
	TOTAL	-	1,761,865,079.48
24	Share of Surplus/(Deficits) in Associates/Joint Ventures		
	MDA	-	-
	TOTAL	-	-
25	Minority Interest Share of Surplus/(Deficits)		
	MDA	-	-
	TOTAL	-	-

26	CASH AND CASH EQUIVALENTS		
26.1	THIS REPRESENTS CLOSING BALANCE OF CASH AT HAND AND HELD IN BANKS		
		2023	2022
		₦	₦
	CASH AND CASH EQUIVALENTS-SEE SUMMARY	92,905,148,770.01	27,093,450,758.18
	TOTAL	92,905,148,770.01	27,093,450,758.18
27	RECEIVABLES		
27.1	ADVANCES	2023	2022
		₦	₦
	BALANCE B/D		
	HEAD OF SERVICE-POVLS AND POHLS	75,537,572.01	75,537,572.01
	OFFICE OF THE CHIEF JOB CREATION OFFICE	279,804,552.50	279,804,552.50
	SUB TOTAL	355,342,124.51	355,342,124.51
	ARREARS OF REVENUE	2023	2022
		₦	₦
27.2	BOARD ON INTERNAL REVENUE	1,775,196,868.15	642,721,886.78
	FAAC REVENUE RECEIVABLE	14,812,127.41	14,812,127.41
	SUB TOTAL	1,790,008,995.56	657,534,014.19
	GRAND TOTAL	2,145,351,120.07	1,012,876,138.70
	PREPAYMENTS	2023	2022
		₦	₦
28	MIN OF LANDS AND SURVEY (RENT)	-	-
	OFFICE OF THE ACCOUNTANT GENERAL (APG)	53,701,067,472.98	23,493,027,934.55
	TOTAL	53,701,067,472.98	23,493,027,934.55

29	INVENTORIES	2023		2022	
		₦		₦	
29.1	CLASSIFICATION BY FUNCTIONS				
	MEDICAL STORES	-	-	-	-
	INDUSTRIAL & CHEMICAL STORES	-	-	-	-
	AMMUNITIONS	-	-	-	-
	FUEL & LUBRICANTS	-	-	-	-
	AGRICULTURAL INPUTS	-	-	-	-
	FARM STOCK	-	-	-	-
	SCHOLASTIC MATERIALS	3,981,455.00	3,981,455.00	3,981,455.00	3,981,455.00
	STATIONERIES STORES	-	-	-	-
	PRINTED MATERIALS	57,545,334.53	57,545,334.53	57,545,334.53	57,545,334.53
	BUILDING MATERIALS	-	-	-	-
	STRATEGIC STOCK PILES	-	-	-	-
	UNISSUED CURRENCY	-	-	-	-
	STAMPS	-	-	-	-
	PROPERTY HELD FOR SALE	-	-	-	-
	OTHER STOCK	9,968,028.25	9,968,028.25	9,968,028.25	9,968,028.25
	WORK-IN-PROGRESS	-	-	-	-
	TOTAL	71,494,817.78	71,494,817.78	71,494,817.78	71,494,817.78
29.2	CLASSIFICATION BY SECTORS				
	ADMINISTRATIVE SECTOR	27,102,900.01	27,102,900.01	27,102,900.01	27,102,900.01
	ECONOMIC SECTOR	28,942,434.52	28,942,434.52	28,942,434.52	28,942,434.52
	SOCIAL SECTOR	9,968,028.25	9,968,028.25	9,968,028.25	9,968,028.25
	REGIONAL SECTOR				
	LAW & JUSTICE	5,481,455.00	5,481,455.00	5,481,455.00	5,481,455.00
	TOTAL	71,494,817.78	71,494,817.78	71,494,817.78	71,494,817.78

30	REVOLVING LOANS AND ADVANCES		
30.1		2023	2022
		₦	₦
	public officer Vehicle Loan scheme (povls)	2,414,924,500.00	2,264,924,500.00
	public officer Housing Loan scheme (povls)	3,378,400,620.05	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	10,199,361.00
	Min of Agric-loans to farmers (BROILER)	51,099,854.02	51,099,854.02
	MIN OF TRANSPORT-MASS TRANSIT BUS	4,513,770,385.00	4,513,770,385.00
	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	34,888,683.69
	Min of Agric-loans to farmers (Snail)	1,390,270.00	1,390,270.00
	SUB TOTAL	18,637,704,672.44	18,287,704,672.44
31	INVESTMENTS		
31.1	LOCAL INVESTMENTS	2023	2022
		₦	₦
	BALANCE B/D	37,139,863,574.34	16,835,343,574.34
	Increase/Decrease in Unquoted Investment Value/holdings	-	-
	Additions during the year	23,882,339,600.00	20,304,520,000.00
	SUB-TOTAL	61,022,203,174.34	37,139,863,574.34
31.2	FOREIGN INVESTMENTS	2022	2021
		₦	₦
	FIXED DEPOSITS	-	-
	JOINT VENTURES	-	-
	ASSOCIATES	-	-
	SUB-TOTAL	-	-
	TOTAL INVESTMENT	61,022,203,174.34	37,139,863,574.34

NOTE 32	Notes to the Financial Statement									
	PROPERTY PLANT & EQUIPMENT					For the year Ended 31st December, 2023				
	LAND #	BUILDING #	INFRASTRUCTURE #	PLANT&MACHINERY #	TRANS. EQUIP #	OFFICE EQUIP #	FURN.&FITTING #	TOTAL #		
BAL. B/F (1/1/2023)	227,255,551,665.32	1,027,161,025,075.94	469,325,977,156.22	16,801,582,518.53	49,700,069,566.07	17,118,897,308.29	15,159,794,860.66	1,822,522,898,151.02		
APG B/F	5,825,380,277.95	16,761,546,728.87					324,684,510.54	22,911,611,517.36		
ADDITIONS DURING THE YEAR-										
BANK	213,135,522.32	24,695,787,461.98	129,640,021,842.41	3,877,576,423.22	15,557,392,995.72	7,977,418,824.80	134,246,887.14	182,095,579,957.59		
ADDITIONS-CONTRACTUAL										
PAYABLE	10,062,558,130.56	40,062,558,130.56	54,212,790,159.15		14,365,047,722.55	2,309,843,118.54	245,934,728.00	81,196,173,858.80		
APG C/F	(2,780,122,598.25)	(37,078,793,684.85)			(5,000,000,000.00)	(7,241,328,505.46)	(1,600,822,684.42)	(53,701,067,472.98)		
PAYABLE PRIOR										
ADJUSTMENT(2022)-										
JUDGEMENT DEBT			30,000,000,000.00					(30,000,000,000.00)		
BAL. C/D (31/12/2023)	227,468,687,187.64	1,064,964,628,348.18	602,861,542,201.80	20,679,158,941.75	74,622,510,284.34	20,164,830,746.17	14,263,838,301.92	2,025,025,196,011.79		
ACCUMULATED DEPRECIATION:										
RATES(%)		3%	20%	10%	20%	20%	20%			
BAL. B/F (1/1/2023)	-	64,410,352,999.74	287,852,005,941.70	7,957,139,414.98	30,213,627,980.85	15,358,474,418.50	12,375,695,619.78	418,167,296,375.54		
DEPRECIATION	-	31,948,938,850.45	120,572,308,440.36	2,067,915,894.18	14,924,502,056.87	609,186,687.58	127,719,792.34	170,250,571,721.77		
REVALUATION										
BAL. C/D (31/12/2023)	-	96,359,291,850.18	408,424,314,382.06	10,025,055,309.15	45,138,130,037.71	15,967,661,106.08	12,503,415,412.13	588,417,868,097.31		
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	8,802,114,398.95		
REVALUATION	-	-	-	-	-	-	-	-		
FOR THE YEAR	-	-	-	-	-	-	-	-		
BALANCE C/D	-	-	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	8,802,114,398.95		
CARRYING										
COST(1/1/2023)	227,255,551,665.32	962,750,672,076.20	179,713,548,334.73	7,084,020,223.76	17,726,018,705.43	10.00	1,023,676,361.08	1,395,553,487,376.53		
CARRYING										
COST(31/12/2023)	227,468,687,187.64	968,605,336,498.00	192,676,804,939.95	8,893,680,752.81	27,723,957,366.84	2,436,746,760.30	10.00	1,427,805,213,515.53		

34 OTHER ASSETS(Intangible)		GOODWILL	PATENT	SOFTWARE	TRADE MARKS	COPYRIGHT	OTHERS
BALANCE B/FORWARD (1st JANUARY, 2023)	-	-	-	-	-	-	148,272,718,335.71
ADDITIONS DURING THE YEAR-BANK							5,292,920,848.13
ADDITIONS DURING THE YEAR-PAYABLE MDAs							3,023,100,932.61
ADJUSTMENT DURING THE YEAR-PAYABLE MDAs B/D							
Advance Payment Guarantee (APG) B/D							
BALANCE C/FORWARD (31ST DEC, 2023)							156,588,740,116.45
RATE:	10	10	10	10	10	10	10
ACCUMULATED AMORTIZATION:							
BALANCE B/FORWARD (1st JANUARY, 2023)	-	-	-	-	-	-	82,419,467,125.86
ADDITIONS DURING THE YEAR	-	-	-	-	-	-	15,658,874,011.65
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31st DECEMBER, 2023)	-	-	-	-	-	-	98,078,341,137.51
ACCUMULATED IMPAIRMENT:							
BALANCE B/FORWARD (1st JANUARY, 2023)	-	-	-	-	-	-	-
ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31st DECEMBER, 2023)	-	-	-	-	-	-	-
NET BOOK VALUE							
AS AT 01/01/2023	-	-	-	-	-	-	65,853,251,209.85
AS AT 31/12/2023	-	-	-	-	-	-	58,510,398,978.95

35	DEPOSITS		
35.1	CONTRACT RETENTION FEES/COURT FEES/OTHERS	2023	2022
	BALANCE PRIOR TO YR 2023	-	-
	MDA 2	-	-
	MDA 3	-	-
	Transferred to Reserves	-	-
	TOTAL	-	-
36	SHORT TERM LOANS & DEBTS		
36.1	TREASURY BILLS	2023	2022
	BALANCE BROUGHT FORWARD 1/1/2023	-	-
	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 31/12/2023 (A-B)	-	-
36.2	BANK OVERDRAFT	2023	2022
	BALANCE BROUGHT FORWARD 1/1/2023	-	-
	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 31/12/2023 (A-B)	-	-
	GRAND TOTAL	-	-

37	UNREMITTED DEDUCTIONS	BAL. B/D 2023	DEDUCTIONS DURING YR.2023	SUB TOTAL	REMITTANCE DURING THE YEAR 2023	BAL. B/D 2023
37.1	UNREMITTED TAXES					
	PAYE	-	-	-	-	-
	WITHHOLDING TAX	2,936,254.69	14,143,187,412.26	14,146,123,666.95	14,146,123,666.95	0.00
	VALUE ADDED TAX	95,297.09	19,903,692,828.97	19,903,788,126.06	19,903,692,828.97	95,297.09
	DTSG DEDUCTION-(STAMP DUTIES/OTHERS)	964,883,289.37	6,248,514,825.14	7,213,398,114.51	6,895,720,100.02	317,678,014.49
	TOTAL	967,914,841.15	40,295,395,066.37	41,263,309,907.52	40,945,536,595.94	317,773,311.58
37.2	UNREMITTED DEDUCTIONS FROM SALARY AND LOANS					650,141,529.57
	NATIONAL HEALTH INSURANCE SCHEME	-	-	-	-	-
	CONTRIBUTORY PENSION SCHEME	-	-	-	-	-
	UNION DUES	-	-	-	-	-
	HOUSING LOAN BOARD DEDUCTIONS	-	-	-	-	-
	CO-OPERATIVE SOCIETY	-	-	-	-	-
	NATIONAL HOUSING FUND	-	-	-	-	-
	INSURANCE PROGRAMMES	-	-	-	-	-
	WELFARE LOAN SCHEME	-	-	-	-	-
	DEPENDENT FUND	-	-	-	-	-
	POVERTY ALLEVIATION SCHEME	-	-	-	-	-
	PRESIDENTIAL MVA SCHEME	-	-	-	-	-
	PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEME	-	-	-	-	-
	REFUSE DISPOSAL DEDUCTION	-	-	-	-	-
	LOAN DEDUCTIONS (CBN MICRO CREDIT SCHEME)	608,373,122.57	-	608,373,122.57	-	608,373,122.57
	SALARY DEDUCTIONS/UNPAID SALARY (SALARY BANK BALANCES)	3,464,149,361.41	760,882,936.66	4,225,032,298.07	3,464,149,361.41	760,882,936.66
	PENSIONS UNPAID SALARY (BANK BALANCES)	33,743,217.90	58,066,492.32	91,809,710.22	33,743,217.90	58,066,492.32
	10% LG GOVT IGR(UNREMITTED) (DEC 2022)	534,291,705.68	-	534,291,705.68	534,291,705.68	-
	2.5% LG PENSION (UNREMITTED) (DEC 2022)	10,636,284.72	-	10,636,284.72	10,636,284.72	-
	TOTAL	4,651,193,692.28	818,949,428.98	5,470,143,121.26	4,042,820,569.71	1,427,322,551.55
	GRAND TOTAL AS PAR FINANCIAL POSITION	5,619,108,533.43	41,114,344,495.35	46,733,453,028.78	44,988,357,165.65	1,745,095,863.13

38.A	PAYABLES (DEBT MANAGEMENT DEBTS STOCK AS AT 31ST DECEMBER 2023)	ACTUAL 2023	ACTUAL 2022
	CONTRACTORS COMMITMENTS/ARREARS	76,257,838,512.88	113,725,491,289.98
	MINISTRY OF LANDS-Rent in Arrears	3,100,818,383.35	589,661,182.42
	MINISTRY OF ENERGY (BEDC BILLS)	-	2,664,983.56
	MDAs COMMITMENTS/ARREARS	30,305,933,908.42	26,166,741,258.38
	STATE BUREAU FOR PENSION	21,596,389,439.55	23,876,752,727.43
	LOCAL GOVERNMENT BUREAU FOR PENSION	60,000,000.00	
	MINISTRY OF JUSTICE:JUDGEMENT DEBTS	470,730,035.00	30,569,035,001.00
	SUBTOTAL	131,791,710,279.19	194,930,346,442.77
38.B	PAYABLES (NOT INCLUDED DEBT MANAGEMENT DEBTS STOCK AS AT 31ST DECEMBER 2023)	ACTUAL 2023	ACTUAL 2022
	MINISTRY OF AGRIC(INSURANCE)-NIGERIA AGRIC INSURANCE COOPERATION	26,044,583.56	26,044,583.56
	WORLD BANK PROJECTS (RURAL WATER SUPPLY SCHEME/PROGRAMME)	391,017,500.00	391,017,500.00
	SUB TOTAL	417,062,083.56	417,062,083.56
	GRAND TOTAL	132,208,772,362.75	195,347,408,526.33

41	PUBLIC FUNDS	ACTUAL 2023	ACTUAL 2022
41.1	PUBLIC TRUST FUNDS:		
	DELTA STATE SECURITY TRUST FUND	231,292,555.36	5,577,644.86
	RETIREMENT BENEFIT BOND REDEMPTION ACCT	-	-
	DTSG BOND REDEMPTION TRUST FUND	-	-
	TOTAL	231,292,555.36	5,577,644.86

NOTE 48A	INTERNAL LOANS	BOND AND COMMERCIAL BANK LOANS FOR THE YEAR ENDED 31 DECEMBER, 2023	INTERNAL LOANS	ADJUSTED FIGURE(DMO) AS AT 1ST, JAN., 2023	AUDITED OPENING BALANCE AS AT JAN., 2023	ADDITIONS	TOTAL	NEED FOR PAYMENT FOR THE PERIOD DEC. 2023	PRINPA FOR THE PERIOD DEC. 2023	TOTAL REPAYMENT 2023	CLOSING BALANCE AS AT 31ST, DEC., 2023
S/N	INTERNAL LOANS	PRIN REC'D	ADJUSTED FIGURE(DMO) AS AT 1ST, JAN., 2023	AUDITED OPENING BALANCE AS AT JAN., 2023	ADDITIONS	TOTAL	NEED FOR PAYMENT FOR THE PERIOD DEC. 2023	PRINPA FOR THE PERIOD DEC. 2023	TOTAL REPAYMENT 2023	CLOSING BALANCE AS AT 31ST, DEC., 2023	
A	COMMERCIAL/CBN BANK LOANS:										
1	CBN SALARY BAILOUT	10,936,799,299.36		9,340,544,684.45		9,340,544,684.45	785,515,705.67	395,300,958.78	1,180,816,664.45	8,945,245,725.67	
2	CBN CAPEX	10,000,000,000.00		4,796,360,921.20		4,796,360,921.20	300,304,932.54	1,219,804,292.45	1,520,109,284.99	3,576,556,638.75	
3	FIRST BANK SDG FACILITY	600,000,000.00		156,214,344.78		156,214,344.78	2,872,640.57	1,562,14,344.77	159,086,985.34	0.01	
4	ZENITH ACCELERATED AGRIC DEV SCHEME (AADS)	1,500,000,000.00		1,500,000,000.00		1,500,000,000.00	106,163,884.61	341,766,878.11	447,930,762.72	1,158,235,121.89	
5	ZENITH CBN AGRIC CREDIT (CAC)	8,000,000,000.00	2,188,720,749.96	2,079,867,502.05		4,268,587,777.01	271,294,093.38	2,781,480,241.97	3,052,774,335.35	1,487,107,535.04	
6	MICRO SMALL & MEDIUM ENT-CBN CREDIT	2,000,000,000.00		2,160,000,000.00		2,160,000,000.00	4,389,044.01	1,111,111,111.11	115,500,155.12	2,048,888,888.89	
7	FGN BUDGET SUPPORT FUNDS	16,869,000,000.00		21,198,447,846.11		21,198,447,846.11	852,670,004.40	76,778,702.11	929,448,706.51	21,121,669,144.00	
8	FGN BRIDGE LOAN	18,043,082,742.84		18,043,082,742.84		18,043,082,742.84				18,043,082,742.84	
9	FIRST BANK BRIDGE LOAN	3,300,000,000.00		3,300,000,000.00		3,300,000,000.00	84,292,237.44	3,300,000,000.00	3,384,292,237.44	-	
10	ZENITH TERM LOAN 30BILLION	10,000,000,000.00		10,000,000,000.00		10,000,000,000.00	668,591,644.64	10,000,000,000.00	10,668,591,644.64	-	
11	ZENITH TERM LOAN N20BILLION	17,000,000,000.00		17,000,000,000.00		17,000,000,000.00	527,623,426.74	17,000,000,000.00	17,527,623,426.74	-	
12	GLOBUS BANK SUBEB LOAN MATCHING GRANT	946,646,664.48	129,538,131.49	200,511,854.14		330,050,085.63	74,161,698.54	342,233,778.89	416,395,477.43	(12,183,693.26)	
13	ZENITH BANK (FEDERAL GOVT BRIDGE LOAN ABURA)	5,000,000,000.00	(627,012.28)	3,354,863,937.49		3,354,236,925.21	404,726,261.33	2,439,005,495.64	2,843,731,756.97	915,231,429.57	
14	POLARIS BANK (FEDERAL GOVT BRIDGE LOAN ABURA)	5,000,000,000.00	(184,591,473.15)	3,352,969,135.43		3,168,377,662.28	382,527,974.02	2,442,706,896.02	2,825,234,870.04	725,670,766.26	
15	FIDELITY 5% UTME INVESTMENT LOAN	20,000,000,000.00		20,000,000,000.00		20,000,000,000.00	1,800,000,000.00		1,800,000,000.00	20,000,000,000.00	
16	PREMIUM TRUST BRIDGING LOAN	20,000,000,000.00		17,780,000,000.00	2,220,000,000.00	20,000,000,000.00	3,458,741,038.60	5,474,175,674.12	8,932,916,712.72	14,525,824,325.88	
17	GLOBUS BANK MATCHING GRANT SUBEB 2022/2023	1,204,462,353.76		1,016,617,233.83		1,016,617,233.83	85,901,887.15	1,016,617,233.83	1,102,519,120.98	-	
18	50 BILLION FBN BRIDGING FACILITY	50,000,000,000.00		50,000,000,000.00	50,000,000,000.00	50,000,000,000.00	6,854,153,146.34	12,218,049,746.43	19,072,203,292.77	37,781,950,253.57	
19	ADDITIONAL 3% UTME FIDELITY FACILITY	20,000,000,000.00		20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	2,885,136,781.15	3,996,375,342.33	6,781,512,120.48	16,103,624,657.67	
		172,056,898,317.60	2,133,040,021.02	135,279,480,202.32	-	209,632,520,223.34	19,549,066,858.13	63,211,620,696.56	82,760,687,554.69	146,420,899,526.78	
B	BONDS:										
1	FEDERAL	69,801,191,730.69		61,182,303,536.46		61,182,303,536.46	5,961,124,353.29	1,398,349,059.32	7,359,473,412.61	59,783,954,477.14	
		69,801,191,730.69		61,182,303,536.46	-	61,182,303,536.46	5,961,124,353.29	1,398,349,059.32	7,359,473,412.61	59,783,954,477.14	
	TOTAL	109,922,018,749.45		196,461,783,387.8	72,220,000,000.00	270,814,823,759.80	25,510,191,211.42	64,009,969,755.88	90,120,160,967.30	206,204,854,003.92	
							25,776,650,024.94			240,094,789,004.55	

CREDIT R	LOAN TITLE	ORIGINAL LOAN AMOUNT	DMO ACTUAL Naira Value As At 1st Jan. 2023	TOTAL SERVICE (\$)	FAAC DEDUCTION @ SOURCE FOR THE YEAR 2023	INTEREST year 2023	Prin Repayment for the year 2023	OAG CLOSING BALANCE As At 31st Dec 2023	EXCHANGE GAIN/(LOSS)	DMO ACTUAL Naira Value As At 31st Dec 2023	DMO DOC VALUE Naira Value
43B.											
1	EDF:										
	Delta State-Oil PalmBel(Rural Dev(29%)-										
a	EDF	8,415,270.38	1,123,623,763.06	-	198,878,412.75	14,673,876.89	184,204,535.86	939,419,227.20			
2	IDA										
	Delta State-Health Systems Development-IDA	3,600,000.00	533,577,048.60	-	41,819,252.04	4,101,774.19	37,717,477.85	495,859,570.75			
b	Delta State-HIV/AIDS Programme-IDA	921,235.39	589,217,912.77	-	49,265,342.71	4,529,450.22	44,735,892.49	544,482,020.28			
c	Delta State-Third National Fadama Dev Proj-IDA	4,818,310.00	2,312,781,979.18	-	76,885,872.67	17,925,193.72	58,960,678.95	2,253,821,300.23			
d	Delta State-2nd (Second)HIV/AIDS Programme	3,343,202.00	1,378,590,005.39	-	51,507,735.67	10,597,677.61	40,910,058.06	1,337,679,947.33			
e	Delta State-State Employment & Expenditure for Result Project	39,780,000.00	20,500,978,041.56	-	211,454,902.72	211,454,902.72	-	20,500,978,041.56			
a	Delta State Community Based Natural Resource Mgt Prog. IFAD	1,135,000.00	416,570,716.91	-	26,323,919.00	3,175,938.16	23,147,980.84	393,422,736.07			
	SUBTOTAL		26,855,339,467.47	-	656,135,437.56	266,458,813.52	389,676,624.04	26,465,662,843.43			
	IDA NOT INCLUDED IN DMO RECORDS:										
f	NEWMAPS WORLD BANK PROJECTS	32,788,750.88	6,824,765,157.20	-				6,824,765,157.20			

45	RESERVES	BAL B/D 1.1.2023	ADDITIONS	ADJUSTMENTS	BALANCE C/F 31.12.2023
	BAL B/D FROM 2022	1,064,080,107,671.56	-		1,064,080,107,671.56
	REVALUATION GAIN ON LAND/BUILDING	-			-
	MSME INTEREST REPAYMENT TO CBN	-	115,500,155.12		115,500,155.12
	DMO DEBTS ADJUSTMENT(YR 2022 CLOSING BAL)		- 2,188,720,274.96		- 2,188,720,274.96
	FOREIGN EXCHANGE LOSS FOR THE YEAR		-		-
	BALANCE AS PER FINANCIAL POSITIONS 2023	1,064,080,107,671.56	- 2,073,220,119.84	-	1,062,006,887,551.72
46	ACCUMULATED SURPLUSES/(DEFICITS)	ACTUAL 2023	ACTUAL 2022		
	BALC/D	72,711,565,742.72	44,528,861,063.06		
	SURPLUS/(DEFICIT) FOR YEAR	205,800,186,441.86	28,182,704,679.66		
	ADJUSTMENTS DURING YEAR				
	BALANCE AS PER FINANCIAL POSITIONS	278,511,752,184.58	72,711,565,742.72		

48	<p>CHANGES IN ACCOUNTING POLICIES/DISCLOSURE OF SIGNIFICANT ACCOUNTING TREATMENT</p> <p>There was no significant change in the accounting policy during the year. The State is giving further disclosure in respect of:</p> <p>i.a. 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 2022 Audited Financial Statement(statement of Asset & Liabilities).</p> <p>i.b. Additions to Intangible Asset (from year 2018 to 2022) are expenditures treated as Research and development, software acquisition and the various State Agricultural Development programmes as well as other capital expenditures not budgeted for as Property, Plant and Equipment (PPEs) and have been included in the financial statements as intangible assets shown in the note to the financial statement number 34</p> <p>ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira Micro credit to Delta State Government through-Micro, Small and Medium Ent which repayment is yet to commence and an accrued interest of N1 60,000,000.00 have been capitalized in previous year. However, N14 Million on the accrued interest have been paid to CBN during the year 2023.</p> <p>iii. The significant error on the Contractors arrears and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjustment in note number 31 for Property, plant and Equipment schedules.</p>																								
49	<p>SURPLUS ON REVALUATION OF PROPERTIES</p> <table border="1" data-bbox="837 230 1045 1971"> <thead> <tr> <th></th> <th>PPE</th> <th>INVESTMENTS</th> <th>INVESTMENT PROPERTY</th> <th>INTANGIBLE ASSETS</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>FAIR VALUE/MARKET VALUE</td> <td>1,041,428,681,379.14</td> <td>-</td> <td>-</td> <td>-</td> <td>1,041,428,681,379.14</td> </tr> <tr> <td>LESS: CARRYING AMOUNT (NBV)</td> <td>89,661,484,835.38</td> <td>-</td> <td>-</td> <td>-</td> <td>89,661,484,835.38</td> </tr> <tr> <td>REVALUATION SURPLUS/(DEFICIT)</td> <td>951,767,196,543.77</td> <td>-</td> <td>-</td> <td>-</td> <td>951,767,196,543.77</td> </tr> </tbody> </table>		PPE	INVESTMENTS	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
	PPE	INVESTMENTS	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	<p>RELATED PARTY TRANSACTIONS</p> <p>There are no Related Party transactions during the year under review.</p>																								
51	<p>CONTINGENT LIABILITIES</p> <p>The State has Contigent Liabilities from the following Contractors:</p> <table border="1" data-bbox="1292 230 1396 1971"> <thead> <tr> <th></th> <th>2023</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>1. AG Goldtrust/Don Domingo Water co. lrd-Performance Guarantee</td> <td>4,549,316,905.35</td> <td>4,549,316,905.35</td> </tr> <tr> <td>2. Bastiany Chury Power Solution Ltd-Sterling Bank Guarantee</td> <td>8,206,314,064.03</td> <td>12,128,310,000.00</td> </tr> </tbody> </table>		2023	2022	1. AG Goldtrust/Don Domingo Water co. lrd-Performance Guarantee	4,549,316,905.35	4,549,316,905.35	2. Bastiany Chury Power Solution Ltd-Sterling Bank Guarantee	8,206,314,064.03	12,128,310,000.00															
	2023	2022																							
1. AG Goldtrust/Don Domingo Water co. lrd-Performance Guarantee	4,549,316,905.35	4,549,316,905.35																							
2. Bastiany Chury Power Solution Ltd-Sterling Bank Guarantee	8,206,314,064.03	12,128,310,000.00																							

52	Total	DELTA CARES PROGRAM (D-CARES)					
		2023 (Expenditure)			2022 (Expenditure)		
		Recurrent	Capital	Total	Recurrent	Capital	Total
MINISTRIES DEPARTMENT AND AGENCIES							
<i>State Livelihood Support Program</i>							
Office of the SSG Budget Code:016100100100					10,796,532,242.41	2,562,972,941.83	13,359,505,184.24
Ministry of Economic Planning Budget Code: 022800100100					1,206,776,894.61	2,085,150,158.94	3,291,927,053.55
State Livelihood Support Program - Total					12,003,309,137.02	4,648,123,100.77	16,651,432,237.79
<i>State Food Security Program</i>							
Ministry of Agric -FADAMA Budget Code : 0203000000					1,955,274,770.17	595,614,016.10	2,550,888,786.27
Delta ADP Budget Code: 021510600100					153,306,551.23		153,306,551.23
Delta Agric Procurement Agency Budget Code 021510500100					8,582,329.98		8,582,329.98
Ministry of Livestock & Aquaculture Budget Code							
Ministry of Environment Budget Code : 053500100100					379,818,620.11	479,724,145.46	859,542,765.57
State Food Security Program - Total					2,496,982,271.49	1,075,338,161.56	3,572,320,433.05
<i>State MSME Support Program Program</i>							
Delta State Micro, Small & Medium Enterprises Development Agency Budget Code : 022200300100					42,230,000.00	6,460,000.00	48,690,000.00
Job and Wealth Creation Bureau Budget Code :0101000000					307,000,000.00	68,000,000.00	375,000,000.00
State MSME Support Program - Total					349,230,000.00	74,460,000.00	423,690,000.00
GRAND TOTAL					14,849,521,408.51	5,797,921,262.33	20,647,442,670.84

IDA RECEIPTS (D-CARES):	
Advance Received in 2022	1,100,000,000.00
AMOUNT RECEIVED IN YEAR 2023	6,102,817,784.66
GRAND TOTAL	7,202,817,784.66



Enwa J.E (Mrs); HND,IMBF,FCA
PS/Accountant General
28th March, 2024

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022
53.a	STATUTORY ALLOCATIONS:	ACTUAL	ACTUAL
	NET STATUTORY	18,859,692,692.40	17,043,371,451.80
	FAAC DEDUCTION @ SOURCE CREDITED TO ZENITH FAAC ACCOUNT	-	2,700,923,949.48
	MINERAL REVENUE	516,343,441,789.79	395,170,542,221.77
	ECOLOGICAL FUNDS	659,961,652.66	562,826,593.43
	SOLID MINERALS & OTHERS FAAC REVENUE	885,656,765.41	4,986,580,969.66
	FGN TAX REFUND RECEIVED	-	-

AS PER CASHFLOW STATEMENTS

536,748,752,900.26

420,464,245,186.14

53.b	VALUE ADDED TAX:		
	AS IN COLUMN E'SHARE OF STATUTORY ALLOCATION	43,854,543,322.27	29,992,454,338.77

54	TAX REVENUE:		
	Personal Taxes (PAYE)	72,520,678,699.40	58,940,409,428.79
	Personal Income Tax (Self Employed Persons)	530,289,410.49	4,783,397,493.45
	D/S Internal Revenue Card Project (DSIR Crd)	17,000.00	27,996,235.92
	Tax Audit and Investigation (Personal Income Taxes & Others)	1,151,799.70	21,374,965.10
	Penalty For Offences & Interest	4,330,956.23	580,298.90
	Sales Tax (Arrears)	751,554.71	1,947,519.27
	Lottery Tax/Licence	1,205,858.22	5,240,000.00
	Property Tax	153,951.21	239,788,599.83
	Reimbursement of Tax on Dividends	6,000,000.00	100,000.00
	Capital Gain Taxes	5,028,555.31	2,696,699.68
	Tax Audit Arrears	450,241,311.94	388,765,522.76
	Withholding Tax Consultancy	13,270,082,181.93	9,725,326,530.38
	Cattle tax	79,500.38	2,030,558.78
	Pools Betting tax		600,000.00
	AS PER CASHFLOW STATEMENTS	86,790,010,779.52	74,140,253,852.86

55	NON TAX REVENUE:	2023	2022
	AS IN SUPPLEMENTARY NOTE 2 ABOVE SUMMARY OF NON TAX REVENUE:	13,193,310,456.35	5,734,876,364.39
	AS PER CASHFLOW STATEMENTS	13,193,310,456.35	5,734,876,364.39

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022
56	INTEREST EARNED	14,430.00	
	AS PER CASHFLOW STATEMENTS	14,430.00	249,866.18

57	AIDS AND GRANTS:		
	SFTAS GRANT	10,592,854,664.66	4,154,635,000.00
	AS PER CASHFLOW STATEMENTS	10,592,854,664.66	4,154,635,000.00

58	OTHER REVENUES:		
	Refund of Unclaimed Salaries	114,222,535.60	-
	Miscellaneous income	905,204,082.73	363,957,197.07
	Higher Institution Revenue		
	Hospital Management Board Revenue		
	AS PER CASHFLOW STATEMENTS	1,019,426,618.33	363,957,197.07

59	SALARIES AND WAGES:		
	January payroll bank upload	8,344,017,148.37	7,747,821,967.07
	February payroll bank upload	8,284,703,284.63	7,654,821,347.82
	March payroll bank upload	9,051,223,522.25	7,536,730,397.21
	April payroll bank upload	9,275,904,274.53	7,647,786,960.69
	May payroll bank upload	8,788,212,492.20	7,676,722,789.60
	June payroll bank upload	9,348,269,188.22	7,660,657,749.55
	July payroll bank upload	8,501,619,643.72	8,103,876,664.81
	August payroll bank upload	9,529,583,662.66	8,268,573,619.51
	September payroll bank upload	9,529,765,441.18	8,077,335,850.37
	October payroll bank upload	9,594,008,455.42	8,260,355,823.50
	November payroll bank upload	10,236,591,473.55	8,040,466,211.75
	December payroll bank upload	8,823,643,801.61	8,392,061,770.21
	Adjustment of Difference between payroll and Bank	-	-
	AS PER CASHFLOW STATEMENTS	109,307,542,388.34	95,067,211,152.09

60	SOCIAL BENEFITS:		
	Gratuity	764,128,551.67	265,028,748.83
	Pensions (Regular old scheme)	5,898,033,925.63	5,150,544,147.04
	Pensions (past service) acct with CBN	-	-

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022
Death Benefit(Bulk Pensions)		61,644,048.82	
AS PER CASHFLOW STATEMENTS		6,723,806,526.12	5,415,572,895.87

61	SOCIAL CONTRIBUTIONS		
	Pension (10% Government Contribution)	4,728,287,873.19	4,325,351,192.82
	Contributory Health scheme(10% GOVT)	1,202,042,285.83	
	State Strategic Health Development Plan	2,729,262,587.27	2,365,220,707.73
	Social Security Programme	2,903,555,556.30	5,364,071,587.48
	Welfare Packages(for Widows)	40,957,000.00	87,415,350.00
AS PER CASHFLOW STATEMENTS		11,604,105,302.60	12,142,058,838.03

62	OVERHEAD COSTS(BY NATURE):		
	Transport and Travelling	3,574,961,139.12	4,438,571,656.35
	Utilities	274,449,193.53	276,490,506.97
	Material and Supplies	820,537,332.39	752,903,534.10
	Maintenance Services General	447,342,001.42	3,367,354,120.36
	Training	682,601,886.41	1,537,326,710.14
	Other Services General	17,590,687,947.75	21,434,021,952.64
	Consulting and Professional Services General	14,186,976,404.29	21,478,083,970.44
	Fuel and Lubricant General	201,189,118.49	341,395,653.66
	Financial General	2,845,095,563.33	2,738,091,679.19
	Miscellaneous General	20,120,469,709.22	25,040,026,878.09
	Regular MDAs Subvention and Grant(see Exp Control summ)	18,295,368,546.38	18,919,279,881.37
AS PER CASHFLOW STATEMENTS		79,039,678,842.33	100,323,546,543.31

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022

63	GRANTS AND CONTRIBUTIONS:		
	GRANT TO LG -10% SHARE IGR TO LOCAL GOVERNMENT	7,572,212,764.83	10,440,692,223.49
	GRANT TO LG - 2.5% PENSION CONTRIBUTION TO LOCAL GOVERNMENT	1,367,986,207.00	127,635,415.92
	GRANT TO LG-PRIMARY SCHOOL ARREARS	138,271,701.36	
	OTHER GRANTS TO OTHER AGENCY	12,443,611,467.92	11,664,787,930.73
	RELEASES TO AUTONOMEIOUS MDAs	41,500,000.00	2,808,128,053.50
	Release for Security Trust Fund	-	-
	World Bank Assisted Programmes (Including D-Care)	10,710,923,813.51	
AS PER CASHFLOW STATEMENTS		32,274,505,954.62	25,041,243,623.64

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022
64	PUBLIC DEBT CHARGES:		
	CBN SALARY BAILOUT	785,515,705.67	813,726,488.96
	Excess crude	300,304,992.54	387,357,168.62
	50BILLION FIRST BANK BRIDGING LOAN	6,854,153,546.34	-
	FIDELITY 5% UTME INVESTMENT LOAN	1,800,000,000.00	-
	FIDELITY 3% UTME INVESTMENT LOAN	2,885,136,778.15	
	20 BILLION PREMIUM TRUST BRIDGING LOAN	3,458,741,038.60	
	FIRST BANK BRIDGE LOAN	84,292,237.44	757,678,843.71
	ZENITH BRIDGE LOAN		831,780,821.92
	ZENITH TERM LOAN 30BILLION	668,591,644.64	1,663,220,621.41
	ZENITH TERM LOAN N20BILLION	527,623,426.74	505,524,685.35
	ZENITH TERM LOAN N12BILLION		403,333,333.33
	FIRST BANK SDG LOAN	2,872,640.57	33,475,300.78
	GLOBUS BANK SUBEB LOAN	74,161,698.54	52,989,176.84
	GLOBUS BANK MATCHING GRANT SUBEB 2022/2023	85,901,887.15	30,561,097.32
	ZENITH BANK (FEDERAL GOVT BRIDGE LOAN ABURA)	404,726,261.33	412,909,976.08
	POLARIS BANK (FEDERAL GOVT BRIDGE LOAN ABURA)	382,527,974.02	408,229,629.78
	AS PER CASHFLOW STATEMENTS	18,314,549,831.73	6,300,787,144.10
65	TRANSFER TO OTHER GOVERNMENT ENTITIES:		
	COMMISSION (DESOPADEC)	35,472,000,000.00	44,870,665,649.58
	AS PER CASHFLOW STATEMENTS	35,472,000,000.00	44,870,665,649.58
66	INVENTORY:		
	STATIONARY(BULK PURCHASE)	-	12,968,028.25
	AS PER CASHFLOW STATEMENTS	.	12,968,028.25
67	Dividends Received		
	UBA INVESTMENT ACCT	121,524,436.95	106,809,738.73
	GTBANK	915,616,289.93	
	ECO BANK PLC (NGN) INVESTMENT ACCOUNTS	143,890,256.50	801,804,965.67
	AS PER CASHFLOW STATEMENTS	1,181,030,983.38	908,614,704.40

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022
68	Prepayment (Property Plant, Equipment and Intangible Assets) Advance Payment Guarantee (APG):		
	OFFICE EQUIPMENT	7,241,328,505.46	
	BUILDINGS - SCHOOL	2,780,122,598.25	5,825,380,277.95
	INFRASTRUCTURE	37,078,793,684.85	16,761,546,728.87
	TRANSPORTATION	5,000,000,000.00	-
	FURNITURE AND FITTINGS	1,600,822,684.42	324,684,510.54
	OVERHEAD		581,416,417.19
AS PER CASHFLOW STATEMENTS		53,701,067,472.98	23,493,027,934.55

69.a	Purchase/ Construction of PPE:		
	LAND	213,135,522.32	1,066,870,000.00
	BUILDING	24,695,787,461.98	74,977,747,312.72
	INFRASTRUCTURE	129,640,021,842.41	86,521,085,867.05
	PLANT & MACHINERY	3,877,576,423.22	149,881,711.98
	TRANS. EQUIP	15,557,392,995.72	12,734,454,834.52
	OFFICE EQUIP	7,977,418,824.80	863,435,593.85
	FURN. & FITTING	134,246,887.14	2,879,068,711.36
TOTAL PPE FOR THE YEAR		182,095,579,957.59	179,192,544,031.48

69.b	Purchase/ Construction of PPE: (APG FOR YEAR 2023)		
	PPE APG	- 53,701,067,472.98	- 23,493,027,934.55
AS PER CASHFLOW STATEMENTS		128,394,512,484.61	127,813,096,067.42

70	Purchase of Intangible Assets:		
	Research and Developments/SOFTWARE	5,292,920,848.13	8,120,255,947.97
AS PER CASHFLOW STATEMENTS		5,292,920,848.13	8,120,255,947.97

71	Acquisition of Investments:	N	N
	Quoted investment	-	-
	Unquoted investment	23,832,339,600.00	20,304,520,000.00
AS PER CASHFLOW STATEMENTS		23,832,339,600.00	20,304,520,000.00

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
		2023	2022
72	PROCEEDS FROM EXTERNAL LOANS	N	N
	Newmap Projects		-
	DTS LIFE-NIGER DELTA PROJECTS FUND		-
AS PER CASHFLOW STATEMENTS		.	.

73	PROCEEDS FROM INTERNAL LOANS	N	N
	30 BILLION PREMIUN TRUST BANK 18% FACILITY	2,220,000,000.00	
	50BILLION FIRST BANK LOAN	50,000,000,000.00	
	UTME 3% ADDITIONAL LOANS RECEIVED FROM FIDELITY BANK	20,000,000,000.00	
	FGN BRIDGE LOAN		15,035,902,285.70
	ZENITH TERM LOAN 30BILLION		30,000,000,000.00
	ZENITH TERM LOAN N20BILLION		20,000,000,000.00
	ZENITH TERM LOAN N12BILLION		12,000,000,000.00
	GLOBUS BANK MATCHING GRANT SUBEB 2022/2023		1,204,452,353.76
	GLOBUS BANK MATCHING GRANT SUBEB 2021/2022		946,646,664.48
	ZENITH FEDERAL GOVERNMENT (ABURA)		5,000,000,000.00
	FIDELITY INVESTMENT LOAN		20,000,000,000.00
	FIRST BANK BRIDGE LOAN		10,000,000,000.00
	PREMIUM TRUST BANK BRIDGE LOAN		17,780,000,000.00
	POLARIS ABURA BRIDGE LOAN		5,000,000,000.00
AS PER CASHFLOW STATEMENTS		72,220,000,000.00	136,967,001,303.94

74	REPAYMENTS OF EXTERNAL LOANS	N	N
	Newmap Projects	-	-
AS PER CASHFLOW STATEMENTS		.	.

75.a	REPAYMENTS OF INTERNAL LOANS		
	CBN SALARY BAILOUT	395,300,958.78	367,088,195.46
	CBN CAPEX	1,219,804,292.45	1,132,752,116.38
	ZENITH BRIDGE LOAN		20,000,000,000.00
	ZENITH AGRIC LOAN (NEW)		
	FIDELITY 3% UTME INVESTMENT FACILITY	3,896,375,342.33	
	50 BILLION FIRST BANK LOAN	12,218,049,746.43	
	30 BILLION PREMIUM TRUST BANK LOAN	5,474,175,674.12	
	ZENITH TERM LOAN 30BILLION	10,000,000,000.00	20,000,000,000.00
	ZENITH TERM LOAN N20BILLION	17,000,000,000.00	3,000,000,000.00
	ZENITH TERM LOAN N12BILLION		12,000,000,000.00
	GLOBUS BANK MATCHING GRANT SUBEB 2022/2023	1,016,617,233.83	187,835,119.93
	FIRST BANK SDG LOAN	156,214,344.77	443,785,655.22
	GLOBUS BANK SUBEB LOAN	212,695,547.40	746,134,810.34
	ZENITH FEDERAL GOVERNMENT (ABURA)	2,439,632,507.92	1,645,136,062.51

NOTES TO STATEMENT NO.3: STATEMENT OF CONSOLIDATED CASHFLOW STATEMENTS		
FOR THE YEAR ENDED 31ST DECEMBER, 2023		
	2023	2022
FIRST BANK BRIDGE LOAN	3,300,000,000.00	6,700,000,000.00
POLARIS ABURA BRIDGE LOAN	2,627,298,369.17	1,647,030,864.57
AS PER CASHFLOW STATEMENTS	59,956,164,017.20	67,869,762,824.41

75.b	PAYMENT TO CREDITORS:		
	PENSIONS & GRATUITY ARREARS (PAST SERVICE)	6,000,000,000.00	11,800,000,000.00
	CONTRACTORS	106,654,710,520.40	83,670,433,780.82
	MDAs ARREARS	23,421,813,018.80	2,617,230,648.01
	MDAs ARREARS-POVLS		-
	AS PER CASHFLOW STATEMENTS	136,076,523,539.20	98,087,664,428.83

75.c	REVOLVING LOANS AND ADVANCES		
	PUBLIC OFFICER VEHICLE LOAN SCHEME-CIVIL SERVANT	200,000,000.00	100,000,000.00
	PUBLIC OFFICER VEHICLE LOAN SCHEME-LEGAL OFFICERS		30,000,000.00
	AS PER CASHFLOW STATEMENTS	200,000,000.00	130,000,000.00

GOVERNMENT DELTA STATE			
SCHEDULES OF CASH AND BANK BALANCE			
FOR THE YEAR ENDED 31ST DECEMBER, 2023			
S/N	NAME OF BANK OPERATED DURING THE YEAR	CASH BOOK BALANCE AS AT 31ST DECEMBER 2023	CASH BOOK BALANCE AS AT 31 DECEMBER 2022
1	ABBEY MORTGAGE BANK IGR ACCOUNT	121,911,449.41	88,576,085.66
2	ACCESS BANK PLC	1,247,526,120.75	717,534,271.65
3	CITI BANK INTERNATIONAL	156,613,041.01	154,955,429.89
4	DELTA BUILDING SOCIETY (DBS MFB)	76,225,017.49	32,238,480.31
5	DELTA TRUST BUILDING SOCIETY	12,605,621.82	12,605,621.82
6	ECOBANK PLC	2,057,597,968.57	783,778,859.70
7	FIRST BANK PLC	2,420,041,679.69	1,053,860,421.77
8	FIRST CITY MONUMENT BANK PLC	1,712,659,642.22	332,403,760.26
9	FIDELITY BANK PLC	2,335,605,067.54	1,592,249,853.71
10	GLOBUS BANK PLC	4,176,821,727.44	2,440,467,157.27
11	GUARANTY TRUST BANK PLC	2,282,841,137.24	325,976,425.68
12	HERITAGE BANK PLC (ENTERPRISE)	729,000,236.83	310,689,242.02
13	IC GLOBAL MFB IGR	30,624,307.27	30,624,307.27
14	KEYSTONE BANK PLC	1,399,972,232.05	264,027,295.61
15	MAINSTREET BANK PLC	13,650,830.56	13,650,830.56
16	POLARIS BANK LTD	4,184,183,429.82	496,612,775.17
17	PREMIUM TRUST BANK PLC	21,174,261,244.45	1,967,844,026.06
18	PROVIDUS BANK PLC	1,161,524,680.26	239,691,576.47
19	STANBIC IBTC BANK PLC	1,015,728,158.77	91,817,462.96
20	STERLING BANK PLC	3,430,136,186.52	2,136,509,923.25
21	UNITED BANK FOR AFRICA PLC	1,613,202,195.78	1,002,778,517.85
22	UNION BANK PLC	1,982,883,299.19	755,204,686.26
23	UNITY BANK PLC	2,101,544,481.79	1,502,381,985.98
24	WEMA BANK PLC	1,423,817,762.68	460,609,268.88
25	ZENITH BANK PLC	36,044,171,250.86	10,374,938,577.78
GRAND TOTAL		92,905,148,770.01	27,093,450,758.18

NOTE:

\$1 = ₦ 450
1 Euro = ₦343.69
1 £ = ₦403.92

DELTA STATE GOVERNMENT

CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE. 77

	Description	Actual 2023		final Budget 2023		Supplementary Budget (proposed Realignment) 2023		Initial/ Original Budget 2023		Audited Accounts	
		N		N		N		N		N	
		A	B(C+D)	B(C+D)	C	D	E (B-A)				
	01 REVENUE										
110101	Government Share of FAAC (Statutory Revenue)	31,305,455,347.01	31,315,758,352.64	31,315,758,352.64				31,315,758,352.64		(10,303,005.63)	
110201	Oil and Gas Derivation	518,549,021,860.51	518,557,473,188.36	518,557,473,188.36				518,557,473,188.36		(8,451,327.85)	
110102	Government Share of VAT	43,854,543,322.27	43,855,027,745.00	43,855,027,745.00				43,855,027,745.00		(484,422.73)	
120100	Tax Revenue	86,790,010,779.52	87,925,455,933.11	87,925,455,933.11				87,925,455,933.11		(1,135,445,153.59)	
120200	Non-Tax Revenue	13,193,310,456.35	32,789,999,879.08	32,789,999,879.08				32,789,999,879.08		(19,596,689,422.73)	
120211	Investment Income	1,181,030,983.38	1,181,076,205.81	1,181,076,205.81				1,181,076,205.81		(45,222.43)	
	Interest Earned	14,430.00	15,000.00	15,000.00				15,000.00		(570.00)	
130200	Aid & Grants	10,592,854,664.66	10,594,000,000.00	10,594,000,000.00				10,594,000,000.00		(1,145,335.34)	
	Debt Forgiveness		-	-				0			
120213	MISC./Other Revenues	1,019,426,618.33	1,020,000,000.00	1,020,000,000.00				1,020,000,000.00		(573,381.67)	
	Transfer from other Government Entities		-	-				-			
140200	Loans/Capital Receipts	72,220,000,000.00	72,586,282,547.00	72,586,282,547.00				72,586,282,547.00		(366,282,547.00)	
	Total Revenue (a)	778,705,668,462.03	799,825,088,851.00	799,825,088,851.00				799,825,088,851.00		(21,119,420,388.97)	

DELTA STATE GOVERNMENT

CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE: 77

	Description	Actual 2023		final Budget 2023		Supplementary Budget(proposed Realignment) 2023		Initial/ Original Budget 2023		Audited Accounts	
		₦		₦		₦		₦		₦	
		A	B(C+D)	C	D	E (B-A)	F				
	RECURRENT EXPENDITURE										
210101	Salaries & Wages	109,307,542,388.34	109,307,542,484.67		109,307,542,484.67			109,307,542,484.67		96.33	
210201	Social Contributions	11,604,105,302.60	12,247,606,806.16		12,247,606,806.16			12,247,606,806.16		643,501,503.57	
220201	Social Benefits	6,723,806,526.12	8,843,530,936.16		8,843,530,936.16			8,843,530,936.16		2,119,724,410.04	
220200	Overhead Cost (By Nature):										
220201	Transport and Travelling	3,574,961,139.12	3,575,503,966.11		3,575,503,966.11			3,575,503,966.11		542,826.99	
220202	Utilities	274,449,193.53	275,248,838.89		275,248,838.89			275,248,838.89		799,645.36	
220203	Material and Supplies	820,537,332.39	820,951,957.00		820,951,957.00			820,951,957.00		414,624.61	
220204	Maintenance Services General	447,342,001.42	447,848,873.71		447,848,873.71			447,848,873.71		506,872.29	
220205	Training	682,601,886.41	741,463,663.00		741,463,663.00			741,463,663.00		58,861,776.59	
220206	Other Services General	17,590,687,947.75	23,058,829,851.18		23,058,829,851.18			23,058,829,851.18		5,468,141,903.42	
220207	Consulting and Professional Services General	14,186,976,404.29	16,900,511,425.68		16,900,511,425.68			16,900,511,425.68		2,713,535,021.39	
220208	Fuel and Lubricant General	201,189,118.49	201,380,239.96		201,380,239.96			201,380,239.96		191,121.47	
220209	Financial General	2,845,095,563.33	2,845,712,375.11		2,845,712,375.11			2,845,712,375.11		616,811.78	
220210	Miscellaneous General	20,120,469,709.22	22,477,515,334.38		22,477,515,334.38			22,477,515,334.38		2,357,045,625.16	
220200	Regular MIDAs Subventions and Grants	18,295,368,546.36	38,590,870,308.55		38,590,870,308.55			38,590,870,308.55		20,295,501,762.19	
220401	Grants & Contributions	34,960,747,880.26	35,011,939,500.50		35,011,939,500.50			35,011,939,500.50		51,191,620.24	
220602	Public Debt Charges	25,891,050,621.65	25,891,900,000.00		25,891,900,000.00			25,891,900,000.00		849,378.35	
220601	Loan Repayment	64,940,926,037.01	64,941,182,250.00		64,941,182,250.00			64,941,182,250.00		256,212.99	
400000	Payment to creditors/Arrears	136,076,523,539.20	136,276,600,000.00		136,276,600,000.00			136,276,600,000.00		200,076,460.80	
400000	Revolving Loans and Advance	200,000,000.00	300,000,000.00		300,000,000.00			300,000,000.00		100,000,000.00	
310000	Advance Payment Guarantee	53,701,067,472.98	53,750,000,000.00		53,750,000,000.00			53,750,000,000.00		48,932,527.02	
400000	Unremitted Taxes	221,524,912.65	222,053,000.00		222,053,000.00			222,053,000.00		528,087.35	
	Security Trust Fund	379,945,752.27	379,947,000.00		379,947,000.00			379,947,000.00		1,247.73	
		523,046,919,275.39	557,108,138,811.08		557,108,138,811.08			556,728,191,811.08		34,061,218,287.96	
	ASSETS ACQUISITIONS BY SECTOR:										
010000	Administration Sector	8,350,950,760.59	8,351,051,220.00		8,351,051,220.00			8,351,051,220.00		100,459.41	
020000	Economic Sector	80,741,647,236.00	143,610,269,642.41		143,610,269,642.41			143,610,269,642.41		62,868,622,406.41	
030000	Law & Justice Sector	674,984,544.87	675,210,003.00		675,210,003.00			675,210,003.00		225,458.13	
040000	Regional Sector	19,383,830,590.62	19,383,900,000.00		19,383,900,000.00			19,383,900,000.00		69,409.38	
040000	Social Sector	21,391,298,442.73	21,391,519,174.51		21,391,519,174.51			21,391,519,174.51		220,731.78	

DELTA STATE GOVERNMENT
CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE. 77

	Description	Actual 2023		final Budget 2023		Supplementary Budget (proposed Realignment) 2023		Initial/ Original Budget 2023		Audited Accounts	
		₦	A	₦	B(C+D)	₦	C	₦	D	₦	E (B-A)
310000	Investment Cost(UTME FLOATING GAS COY LTD) & OTHERS	23,832,339,600.00		23,833,000,000.00				23,833,000,000.00		660,400.00	
220700	Transfer to other Government Entities:DESOPADEC	35,472,000,000.00		35,472,000,000.00				35,472,000,000.00		-	
	Total Capital Expenditure = c	189,847,051,174.81		252,716,950,039.92				252,716,950,039.92		62,869,898,865.11	
	Total Expenditure: d=b+c	712,893,970,450.20		809,825,088,851.00				809,445,141,851.00		96,931,118,400.80	
	BUDGET OPENING BALANCE										
	Budget Surplus/(Deficit): e=a-d	65,811,698,011.83		10,000,000,000.00				10,000,000,000.00			
	CASH AND BANK BALANCE 1/1/2023	27,093,450,758.18									
	CASH AND BANK BALANCE 31/12/2023	92,905,148,770.01									

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2023
NOTE 78 MOFI INVESTMENTS PORTFOLIO
FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/N	NAME OF COMPANY	H O L D I N G B/FWD	2023 CURRENT HOLDING	COST/M KT VALAUE	TOTAL COST	2022 CURRENT HOLDING	COST/MKT 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	Aiico Insurance plc.		11,089,307.00	5.56	1,993,110.00	11,089,307.00	5.56	1,993,110.00
3	African Petroleum 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
					1,183,504,650.74			1,183,504,650.74

TOTAL QUOTED

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	1,150,000,000.00	1,000,000,000.00	1.00	1,150,000,000.00
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 Hotels.LTD		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	Utamba 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	691,144,301.93	800,000.00	0.00	691,144,301.93
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 (PLACEMENT 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	DELTA GLASS CO. LTD					ADDITION 2020	315,000.00		315,000.00	1.00	315,000.00
38	THE INFRASTRUCTURE BANK LTD					ADDITION 2020	5,116,190.00		5,116,190.00	0.99	5,161,290.00
39	VIGEO POWER LTD (BEDC)					ADDITION 2020	1,250,000.00		1,250,000.00	0.00	788,899,500.00
40	DELTA MALL DEV. COY LTD					ADDITION 2020	1,000,000.00		1,000,000.00		-
41	ASABA MALL DEV. COY LTD					ADDITION 2020	500,000.00		500,000.00		-
42	UTME FLOATING GAS LTD					5% HOLDINGS	20,000,000,000.00	1.00	20,000,000,000.00	1.00	20,000,000,000.00
43	AUTO KEKE ASSEMBLY PLANT (investment consulting cost)						154,520,000.00		154,520,000.00		154,520,000.00
42	UTME FLOATING GAS LTD					ADDITIONAL 3% HOLDINGS	23,682,339,600.00	1.00	23,682,339,600.00		-
6	UIDC PIC(INCLUDING ACCRUED APPROVAL)					ADDITIONAL RECAPITALIZATION	200,000,000.00	1.00	200,000,000.00		-
	TOTAL UNQUOTED						59,838,698,523.61				35,956,358,923.61
	GRAND TOTAL						61,022,203,174.35				37,139,863,574.35

NOTE 79	GOVERNMENT OF DELTA STATE NOTES TO THE FINANCIAL STATEMENTS TEN YEARS FINANCIAL SUMMARY											
	ACCURAL BASIS						CASH BASIS					
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014		
STATEMENT OF FINANCIAL POSITIONS:												
ASSETS												
CURRENT ASSETS:												
CASH & BANK BALANCES		92,905,148,770.01	10,078,512,888.41	23,138,576,287.41	5,879,355,114.91	32,790,293,857.54	21,045,245,015.73	9,857,857,685.40	25,579,293,913.33	9,007,912,050.14		
MOFI INVESTMENTS		37,139,863,574.34	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		18,287,704,672.44	18,157,704,672.44	18,157,704,672.44	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		1,012,876,138.70	1,522,024,106.03	814,662,297.52	2,277,128,883.40	700,914,607.59	1,754,266,056.50	-	-	-		
PREPAYMENT		23,493,027,934.55	15,344,100,409.92	10,327,771,108.09	4,709,206,476.27	-	21,196,000.00	-	-	-		
INVENTORIES		71,484,817.78	57,545,334.53	9,993,525.00	9,993,525.00	-	47,024,033.66	-	-	-		
SPECIAL PROJECTS ACCOUNT												
TOTAL LIQUID ASSETS		172,910,115,907.82	61,995,230,985.57	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		1,395,553,487,376.53	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)		65,853,251,209.85	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:		1,461,406,738,586.38	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		1,634,316,854,494.20	1,323,940,913,808.00	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)		5,619,108,533.43	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		195,347,408,526.33	46,373,302,600.12	117,610,712,605.14	177,407,145,663.18	123,452,744,335.22	46,228,215,499.98	-	-	-		
TOTAL CURRENT LIABILITIES		200,966,517,059.76	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,												
INTERNAL LOANS		206,204,854,003.92	206,204,854,003.92	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		-	-	34,088,710,676.12	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		5,577,644.86	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		206,210,431,648.78	206,274,548,532.25	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		407,176,948,708.54	258,269,318,063.34	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		1,227,139,905,785.66	1,065,671,595,744.66	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		1,064,080,107,671.56	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		72,111,565,742.72	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		1,136,791,673,414.29	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			89,777,732,968.47	55,856,363,076.04	59,989,013,430.50	54,104,235,631.88	55,036,553,289.01	45,586,142,651.63	53,303,244,398.69	43,168,077,240.15		
INTERNAL REVENUE			438,383,382,673.82	229,281,174,988.36	187,459,276,699.67	219,523,246,231.93	234,707,000,421.30	132,088,602,970.57	86,864,402,148.38	121,834,684,073.00		
STATUTORY ALLOCATION			29,992,454,338.77	24,447,074,360.92	17,071,036,206.18	14,767,176,587.54	13,060,073,803.71	11,321,599,918.25	9,592,344,336.46	-		
VAT												

NOTE 79	GOVERNMENT OF DELTA STATE									
	NOTES TO THE FINANCIAL STATEMENTS									
	TEN YEARS FINANCIAL SUMMARY									
YEAR	ACCRUAL BASIS					CASH BASIS				
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
OTHER RECURRENT RECEIPTS	6,800,146,175.08	12,539,507,878.93	10,561,364,730.78	57,688,344,718.47	54,339,656,234.48	45,743,555,150.22	14,500,000,000.00			
TOTAL RECURRENT REVENUE	565,053,716,156.14	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	95,001,906,861.85	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	152,814,858,335.77	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)	23,692,175,086.82	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	12,142,058,838.03	8,828,464,461.99	9,118,270,118.85	2,598,329,682.96						
PUBLIC DEBT CHARGES	19,303,416,670.14	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	30,080,019,009.64	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)	44,870,665,649.58	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	157,204,045,945.18	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	1,761,865,079.48	1,952,586,174.32	5,307,558,370.82							
TOTAL EXPENDITURE	536,871,011,476.49	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										
ACCUMULATED SURPLUS/(LOSS)	28,182,704,679.66	7,679,652,104.17	24,812,030,755.90	7,672,877,509.14	54,367,853,130.84	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										
TRANSFER FROM CONSOLIDATED REV FUND										
VALUE ADDED TAX										
INTERNAL LOANS RECEIVED	136,967,001,303.94	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										
TOTAL CAPITAL RECEIPTS	136,967,001,303.94	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	136,967,001,303.94	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										
CAPITAL DEVELOPMENT FUND 31ST DECEMBER	136,967,001,303.94	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	

GOVERNMENT OF DELTA STATE
PERSONNEL COST SCHEDULES BY ADMINISTRATIVE SECTOR
FOR THE YEAR ENDED 31ST DECEMBER 2023

S/N	ADMIN CODE	ECON	FUNCTIONS	ADMINISTRATIVE SECTOR	ACTUAL 2023		% OF PERFORMANCE	FINAL BUDGET 2023		BUDGET BALANCE		ACTUAL 2022	
					TOTAL	TOTAL		TOTAL	TOTAL	TOTAL	TOTAL		
1	010500100100	21010101	70131	HEAD OF SERVICE	538,222,013.18	491,573,062.08	109.49			46,648,951.10		326,605,040.96	
2	010500100100	21010101	70131	DIR LOCAL GOVT			#DIV/0!			-		131,058,124.07	
4	011100100100	21010101	70111	GOVT HOUSE & PROTOCOL	988,893,796.57	1,317,508,833.08	75.06			328,615,036.51		898,363,287.28	
5	011100100200	21010101	70111	DEPUTY GOV OFFICE	224,984,466.94		#DIV/0!			224,984,466.94		179,532,266.36	
6	011100800100	21010101	70131	Dept of State Emergency M	56,729,193.98	264,617,155.08	21.44			207,887,961.10		49,476,740.44	
7	011101200100	21010101	70111	ASABA AIRPORT	8,973,953.91		#DIV/0!			8,973,953.91		32,274,841.66	
8	011101800100	21010101	70111	DELTA PROPERTY DEV AGENCY	54,702,070.87		#DIV/0!			54,702,070.87		48,586,794.34	
9	011102200100	21010101	70111	NDDC/BRACES COMM(NNAAS)	16,012,518.00		#DIV/0!			16,012,518.00		12,944,166.35	
10	011102500100	21010101	70111	DSTATE WARD LIASON OFFICERS	209,729,564.00		#DIV/0!			209,729,564.00		509,805,154.00	
11	011102500100	21010101	70111	DIRECT LABOUR AGENCY	291,200,980.84	520,047,848.08	56.00			228,846,867.24		284,967,245.19	
12	011103300100	21010101	70111	GOVT HOUSE OFFICE ANNEX WARRI	125,156,677.19		#DIV/0!			125,156,677.19		99,434,844.17	
13	011104500100	21010101	71021	D/STATE PENSION BUREAU	67,639,759.18	257,175,195.08	26.30			189,535,435.90		52,318,927.84	
14	011105500100	21010101	70133	SPECIAL DUTIES	644,097,280.28	624,515,135.08	103.14			19,582,145.20		408,784,629.17	
15	011200300100	21010101	70111	STATE HOUSE OF ASSEMBLY	1,497,627,844.16	3,603,704,287.08							
16	011200300100	21010101	70111	DTHA-CIVIL SERVANT	160,404,888.88	317,462,994.08	50.53			157,058,105.20		806,609,228.74	
17	011200300100	21010101	70111	DTHA -MEMBERS			#DIV/0!			-		265,334,478.35	
18	011200300100	21010101	70111	DTHA POLITICAL APPOINTEE			#DIV/0!			-		747,758,587.61	
19	011200400100	21010101	70331	D/S HOUSE OF ASSEMBLY COMM			#DIV/0!			-		149,597,306.55	
20	012300100100	21010101	70460	MIN OF INFORMATION	394,327,190.95	706,406,822.08	55.82			312,079,631.13		373,833,130.93	
21	012300300100	21010101	70460	DELTA BROADCASTING SER	596,001,807.22	474,716,858.08	125.55			121,284,949.14		517,955,420.29	
				Delta State Broadcasting Services, Warri		499,528,567.08							
22	012305500100	21010101	70460	DELTA PRINTING & PUBLICATION CO. LTD	220,735,078.14	414,507,071.08	53.25			193,771,992.94		201,375,470.52	
23	012500500100	21010101	70133	DIR ESTAB & PENSION	248,598,813.84	376,685,201.08	66.00			128,086,387.24		216,228,096.36	
24	014000100100	21010101	70112	AUDITOR GE (STATE)	243,098,992.63	364,133,551.08	66.76			121,034,558.45		237,690,568.59	
25	014500100100	21010101	70112	AUDITOR GE LG	343,733,227.61	425,645,582.08	80.76			81,912,354.47		307,129,387.23	
26	014700100100	21010101	70131	CIVIL SER COMMISSION	124,010,016.66	287,078,044.08	43.20			163,068,027.42		77,503,730.56	
27	014800100100	21010101	70131	DELTA STATE INDEPENDENT ELECTORAL COMM	243,991,821.17	413,513,258.08	59.00			169,521,436.91		225,867,171.01	
28	016100100100	21010101	70111	SSG	5,722,307,937.86	7,223,759,649.08	79.22			1,501,451,711.22		7,959,628,797.71	
30	016100300100	21010101	70131	DIR CABINET	211,721,489.43	364,094,363.08	58.15			152,372,873.65		181,572,294.26	
31	016100300100	21010101	70131	CABINET-NSCDC	24,323,264.43		#DIV/0!			-		8,615,681.50	
32	016102100100	21010101	70111	D/S LIASON ABUJA	95,965,092.53		#DIV/0!			95,965,092.53		84,045,811.52	
33	016102100200	21010101	70111	D/S LIASON LAGOS	143,093,643.59		#DIV/0!			143,093,643.59		111,067,362.22	
				Local Government Service Commission		216,169,472.08							
34	016102600100	21010101	70111	DIR POLITICAL & SECURITY	80,593,721.68	285,508,086.08	28.23			204,914,364.40		73,512,578.33	
TOTAL					13,576,877,105.72	19,448,351,034.71	#DIV/0!			3,049,699,446.91		15,579,477,164.11	

S/N	ADMIN CODE	ECON	FUNCTIONS	ECONOMIC SECTOR	ACTUAL 2023		% OF PERFORMANCE	FINAL BUDGET 2023		BUDGET BALANCE		ACTUAL 2022	
					TOTAL	TOTAL		TOTAL	TOTAL	TOTAL	TOTAL		
35	021500100100	21010101	70421	MIN OF AGRIC & NAT RESOURCES	1,542,177,678.06	1,526,123,251.08	101.05			16,054,426.98		1,412,619,770.17	
36	021510500100	21010101	70421	DELTA AGRIC PROCUREMENT AGENCY	10,406,832.98	219,886,917.08	4.73			209,480,084.10		8,582,329.98	

37	0215106000100	21010101	70421	AGRICULTURAL DEV AGENCY	-	378,089,161.08	-	378,089,161.08	-	153,306,551.23
	021510600100	21010101	70421	TRACTOR HIRE AGENCY	156,295,778.10	-	-	-	-	-
	022000100100	21010101	70112	MIN OF FINANCE	157,447,012.24	351,621,607.08	44.78	194,174,594.84	44.78	154,984,382.55
	022000700100	21010101	70112	ACCOUNTANT GENERAL OFFICE	18,169,831,372.46	13,866,381,072.08	131.04	4,303,450,300.38	131.04	516,996,530.01
	022000800100	21010101	70112	BOARD OF INTERNAL REV (BIR)	1,699,198,195.89	1,633,664,527.08	104.01	65,533,668.81	104.01	1,483,575,799.13
	0222000100100	21010101	70411	TRADE & INVESTMENT	478,622,925.03	576,218,501.08	83.06	97,595,576.05	83.06	431,563,376.50
	022200300100	21010101	70311	DELTA STATE MICRO, SMALL AND MEDIUM ENTERPRISE	-	-	-	-	-	-
	022800100100	21010101	70133	SCIENCE & TECH	200,852,703.89	323,691,094.08	62.05	122,838,390.19	62.05	175,006,513.04
	022900100100	21010101	70451	MIN OF TRANSPORT	1,037,158,436.38	514,034,662.08	201.77	523,123,774.30	201.77	334,572,143.57
	022900100100	21010101	70451	DELTA STATE TRAFFIC MGT AGENCY	-	740,958,560.08	-	740,958,560.08	-	538,324,038.73
	022900200100	21010101	70941	SCHOOL OF MARINE TECHNOLOGY BURUTU	-	-	#DIV/0!	-	#DIV/0!	619,046,374.93
	023100000000	21010101	70435	MIN OF ENERGY	336,414,462.78	480,660,722.08	69.99	144,246,259.30	69.99	288,190,537.02
	023100300100	21010101	70621	RURAL DEV AGENCY (RDA)	74,507,041.40	308,546,580.08	24.15	234,039,538.68	24.15	61,446,904.47
	023200100100	21010101	70436	MIN OF OIL & GAS	108,428,241.02	296,307,847.08	36.59	187,879,606.06	36.59	83,401,563.37
	023400100100	21010101	70443	MIN OF WORKS	402,336,465.09	561,438,196.08	71.66	159,101,730.99	71.66	360,323,385.60
	023600400100	21010101	70811	DIR OF ART, CULTURE & TOURISM	-	482,202,222.08	-	482,202,222.08	-	262,660,653.25
	023600400100	21010101	70821	COUNCIL OF ART & CULTURE	409,999,096.41	354,718,467.08	115.58	55,280,629.33	115.58	105,557,644.65
	023600500100	21010101	70821	DELTA TOURISM BOARD	47,214,394.04	287,646,655.08	16.41	240,432,261.04	16.41	43,227,147.26
	023800100100	21010101	70411	MIN OF ECONOMIC PLANNING	388,556,114.93	564,633,056.08	68.82	176,076,941.15	68.82	329,600,382.51
	025200100100	21010101	70631	MIN OF WATER RES DEV	384,999,789.31	522,015,672.08	73.75	137,015,882.77	73.75	315,499,969.62
	025200200100	21010101	70631	DELTA STATE URBAN WATER BOARD	474,139,879.17	640,319,761.08	74.05	166,179,881.91	74.05	421,780,623.22
	025200300100	21010101	70631	RURAL WATER SUPPLY AGENCY	75,647,385.82	332,745,987.08	22.73	257,098,601.26	22.73	70,817,824.14
	025300100100	21010101	70611	MIN OF HOUSING	233,287,760.36	460,796,662.08	50.63	227,508,901.72	50.63	227,945,645.46
	025400100100	21010101	70611	DELTA PROPERTY DEV AGENCY	-	-	-	-	-	-
	025400100100	21010101	70611	MIN OF URBAN RENEWAL	166,734,618.99	494,104,332.08	33.74	327,369,713.09	33.74	46,923,374.99
	026000100100	21010101	70621	MIN LANDS & SURVEY	316,295,555.81	513,450,488.08	61.60	197,154,932.27	61.60	373,720,135.32
	026005500100	21010101	70611	OFFICE OF THE SURVEYOR GENERAL	82,742,817.38	321,377,744.08	25.75	238,634,926.70	25.75	66,549,626.40
				TOTAL	26,953,294,557.54	26,751,633,745.03	#DIV/0!	45,365,034.41	#DIV/0!	8,886,223,227.12

LAW AND JUSTICE

S/N	ADMIN CODE	ECON	FUNCTIONS	MINISTRIES/PARASTATALS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
63	031800100100	21010101	70111	JSC	74,341,029.85	302,031,147.08	24.61	227,690,117.23	64,892,207.31
64	031800400100	21010101	70111	HIGH COURT	3,484,594,355.93	4,447,853,651.08	78.34	963,259,295.15	3,252,947,339.03
65	031800700100	21010101	70111	CUSTOMARY COURT	2,423,774,678.40	2,359,919,781.08	102.71	63,854,897.32	2,199,862,411.30
66	032600000000	21010101	70111	MIN OF JUSTICE	911,683,916.23	1,128,677,786.08	80.77	216,993,869.85	757,220,813.07
67	031800700100	21010101	70111	MULTI-DOOR/CENTRES	-	-	-	-	-
				TOTAL	6,894,393,980.41	8,238,482,365.33	286.44	1,344,088,384.92	6,274,922,770.71

SOCIAL SECTOR

S/N	ADMIN CODE	ECON	FUNCTIONS	MINISTRIES/PARASTATALS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
68	051300100100	21010101	70133	DIR OF YOUTH DEV	489,371,199.44	365,907,529.08	133.74	123,463,670.36	153,962,573.87
69	051300100100	21010101	70133	DIR OF YOUTH DEV(NVSC)	-	-	#DIV/0!	-	4,497,716.00
70	051400000000	21010101	70411	MIN OF WOMEN AFFAIRS	331,379,907.07	478,112,959.08	69.31	146,733,052.01	296,730,703.09
71	051400100100	21010101	71041	Women Education Centre, Ozooro	-	-	#DIV/0!	-	9,275,898.39
72	051400100100	21010101	71041	Women Education Centre, Warri	-	-	#DIV/0!	-	8,694,747.46

73	051700100100	21010101	70922	MIN OF BASIC & SECOND EDUCATION (BASIC)	11,141,649,885.98	1,159,518,897.08	960.89	-	9,982,130,988.90	1,223,271,521.69
74	051700100100	21010101	70941	INSTITUTE OF CONTINUING EDUC	-	649,502,059.08	-	-	649,502,059.08	477,750,677.93
75	051700100100	21010101	70941	COLLEGE OF EDUC WARRI	35,331,486.00	2,202,667,759.08	1.60	-	2,167,336,273.08	1,766,502,951.87
76	051700100100	21010101	70941	COLLEGE OF EDUC AGBOR	-	-	#DIV/0!	-	-	423,833.00
77	051705200100	21010101	70922	PEEB	21,437,250,177.75	24,747,168,386.08	86.63	-	3,309,918,208.33	23,852,838,148.72
78	052100100100	21010101	70741	MIN OF HEALTH	1,672,802,166.19	1,373,253,296.08	121.81	-	299,548,870.11	1,469,649,728.61
	052101900100	21010101	70741	Contributory Health Commission	1,721,277,985.34	1,607,464,548.24	107.08	-	113,813,437.10	-
79	052100800100	21010101	70731	HOSPITAL MGT BOARD	11,160,828,578.65	9,563,195,162.08	116.71	-	1,597,633,416.57	12,200,923,114.72
80	052100900100	21010101	70732	D/STATE UNIVERSITY TEACHING HOSPITAL OGHARA	3,837,143,368.74	3,443,018,264.08	111.45	-	394,125,104.66	4,006,034,653.99
81	052101100100	21010101	70734	SCHOOL OF NURSING, WARRI	596,511,374.73	-	#DIV/0!	-	596,511,374.73	2,970,000.00
82	052101300100	21010101	70734	SCHOOL OF NURSING, EKU	-	-	-	-	-	-
83	052101400100	21010101	70734	STATE SCHOOL OF MIDWIFERY, ASABA	-	-	-	-	-	-
84	052101600100	21010101	70741	DELTA STATE PRIMARY HEALTH CARE	1,121,372,959.18	396,049,436.08	283.14	-	725,323,523.10	225,047,967.75
85	052101700100	21010101	70734	STATE SCHOOL OF HEALTH TECHNOLOGY, UFUOMA	805,617,102.42	-	#DIV/0!	-	805,617,102.42	55,860,000.00
86	053500100100	21010101	70511	MIN OF ENVIRONMENT	343,083,184.59	498,312,122.08	68.85	-	155,228,937.49	312,912,895.11
87	053501600100	21010101	70541	DELTA STATE ENVIRONMENTAL PROTECTION AGENCY	416,912,478.89	227,085,313.08	183.59	-	189,827,165.81	24,179,349.82
88	053505300100	21010101	70521	DELTA STATE WASTE MGT BOARD	195,214,502.59	331,929,315.08	58.81	-	136,714,812.49	156,394,720.03
89	053900100100	21010101	70811	DELTA STATE SPORT COMM	1,520,289,444.09	1,307,341,211.08	116.29	-	212,948,233.01	1,240,274,491.18
90	056200200100	21010101	70131	CHIEFTANCY AFFAIRS	45,823,798.27	332,636,736.08	13.78	-	286,812,937.81	45,313,494.34
91	056300200100	21010101	70912	STATE UNIVERSAL BASIC EDUC BOARD	634,930,752.21	637,814,253.08	99.55	-	2,883,500.87	480,171,891.31
92	056400100100	21010101	70941	MIN OF HIGHER EDUC	320,832,635.64	409,253,186.08	78.39	-	88,420,550.44	240,949,988.46
93	056400800200	21010101	70941	DELTA STATE UNIVERSITY OF SCIENCE & TECHNOLOGY, OZORO	767,297,453.07	1,389,835,676.08	55.21	-	622,538,223.01	2,080,936,801.73
94	056400800200	21010101	70942	DELTA STATE UNIVERSITY ABRAKA	6,886,690,700.45	4,131,575,770.08	166.68	-	2,755,114,930.37	5,519,246,622.40
95	056402100500	21010101	70941	RECTOR DSP OGWASHI-UKU	1,575,871,015.62	1,610,021,782.08	97.88	-	34,150,766.46	1,495,659,615.95
97	056402100600	21010101	70941	RECTOR DSP OGHARA	5,292,260,315.61	1,474,071,540.08	359.02	-	3,818,188,775.53	1,318,619,750.36
98	056402100800	21010101	70942	UNIVERSITY OF DELTA, AGBOR	2,702,403,935.10	2,668,778,730.08	101.26	-	33,625,205.02	2,772,896,765.58
99	056405500100	21010101	70961	PROVOST COPE MOSOGAR	869,087,657.86	1,050,110,868.08	82.76	-	181,023,210.22	910,930,855.72
100	056405500100	21010101	70961	STATE SCHOLARSHIP BOARD	277,308,232.15	240,197,228.08	115.45	-	37,111,004.07	32,201,410.64
101	056405600100	21010101	70951	STATE LIBRARY BOARD	1,303,076,045.92	397,506,577.08	327.81	-	905,569,468.84	216,434,203.06
102	056405600200	21010101	70951	DENNIS OSADEBAY UNIVERSITY, ASABA.	1,201,111,504.01	2,172,513,130.08	55.29	-	971,401,626.07	1,145,501,504.01
103	016100100100	21010101	70111	DELTA STATE ADVISORY CONCIL	-	-	#DIV/0!	-	-	181,800,000.00
104	052100100100	21010101	70741	DESUTH DIAPORA	-	-	#DIV/0!	-	-	234,905,103.12
105	052101600100	21010101	70741	PRIMARY HEALTH CARE AGENCY (NURSES & MID WIVES)	-	-	#DIV/0!	-	-	70,320,000.00
106	056200100100	21010101	70741	DIRECTORATE OF LOCAL GOVERNMENT	2,018,479,664.11	354,641,497.08	569.16	-	-	-
107	056200200100	21010101	70131	DELTA STATE COUNCIL OF TRADITIONAL RULERS	-	-	#DIV/0!	-	-	27,200,000.00
	052102000100	21010101	70741	Asaba Specialist Hospital, Asaba	-	1,419,750,082.08	-	-	-	-
	052102100100	21010101	70741	Maternal and Childcare Centre, Ekpan	-	364,237,937.08	-	-	-	-

DELTA STATE GOVERNMENT
OVERHEAD COST BY ADMINISTRATIVE SEGMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

ADMIN CODE	MDA	FUNCTION	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
	ADMINISTRATIVE SECTOR						
011100100100	Govt House & Protocols	70111	29,877,561,612.94	24,865,624,834.00	100.00	52,382.94	23,918,109,167.71
011100100100	MGR COMMUNICATION GHP ASABA	70133			99.88	139,687.40	115,060,312.60
011100100100	OFFICE OF THE EA/CORDINATOR, DELTA UNIDO CENTRE/EXPORT INITIATIVES	70133			99.80	325,000.00	164,175,000.00
011100100100	OFFICE OF S.P.D. (KWALE INDUSTRIAL PARK)	70133			99.20	50,000.00	6,200,000.00
011100100100	OFFICE OF THE SP. ADV (PETROLEUM RESOURCES & URBAN DEV)	70133			99.67	12,000.00	3,600,000.00
011100100100	OFFICE OF THE SPE ADVISER (ENTERPRISE DEVELOPMENT)	70133			99.44	18,000.00	3,200,000.00
011100100100	OFFICE OF THE S.A. (ENTREPRENEURSHIP DEVELOPMENT)	70133			98.77	35,000.00	2,800,000.00
011100100100	OFFICE OF THE S.A ON ENVIRONMENTAL AND MARITIME TRANSPORTATION	70133			95.24	10,000.00	200,000.00
011100100100	SERVICOM AND LABOUR RELATIONS	70412			99.81	27,475.00	14,182,525.00
011100100100	HON COMMISSIONER SPECIAL PROJECT	70133			99.96	49,900.00	140,650,100.00
011100100100	STATE COORDINATOR NNVS DELTA STATE UNIT	70133			100.00	5.00	5,909,995.00
011100100100	EXECUTIVE ASST. BEAUTIFICATION	70133			100.00	280.00	45,276,720.00
011100100100	CHIEF ECONOMIC ADVISER TO THE GOVERNOR	70133			100.00	750.00	24,456,250.00
011100100100	OFFICE OF THE SPECIAL PROJECT DIRECTOR (ASABA OSUBI AIRPORT)	70133			100.00	773.41	75,151,226.59
011110800700	Office of the Chief Strategist		100,000,000.00				
011100100200	PS DEPUTY GOVERNOR	70111	789,444,426.21	960,799,997.00	99.95	791,510.79	1,639,208,489.21
011100100300	THE SEC. STATE TENDER BOARD (STB)	70133	-	57,000,000.00	98.90	5,000.00	450,000.00
011100100400	Contractors' Registration Board			2,400,000.00			
011100400100	EXEC. SEC. DELTA STATE TRUST FUND	70133	-	18,000,000.00	100.00	196.58	306,884,803.42
011100500100	SUSTAINABLE DEV. GOALS	70133	12,013,500.00	55,200,000.00	98.92	192,000.00	17,608,000.00
011100500100	DIRECTOR MILLENIUM DEV GOALS(MDG)	70133			99.80	1,000.00	500,000.00
011100600100	SPECIAL ADVISER PEACE BUILDING & CONFLICT RESOLUTION	70133			99.81	350,000.00	182,630,000.00
011100700100	DELTA STATE SIGNAGE AND ADVERTISING AGENCY	70411			100.00	1,000.00	30,100,000.00
011100800100	DIR. STATE EMERGENCY MGT AGENCY	70133	-	204,700,000.00	99.74	400,000.00	151,600,000.00
011101000100	OFFICE OF THE SPECIAL ADVISER RELIGIOUS MATTERS	70133	4,185,000.00	-	99.90	209,900.11	213,290,099.89
011101100100	DG STATE ORIENTATION BUREAU	70133	300,000.00	106,000,000.00	99.83	85,000.00	49,635,000.00
011101400100	DIRECTOR GENERAL SPECIAL PROGRAM	70133	23,200,000.00	-	100.00	-	4,000,000.00
0116102200100	NNVS Unit - NNVS Programmes		8,423,000.00	1,800,000.00			
0116102500200	Delta State Service Office		5,586,000.00	21,000,000.00			
0116102600100	Directorate of Political and Security Services		22,113,000.00	35,500,000.00			
011101500100	OFFICE OF THE CHIEF JOB CREATION OFFICER	70411			100.00	1,000.00	307,000,000.00
011101700100	EXEC. ASSISTANT ON INVESTMENT	70133			93.75	100,000.00	1,500,000.00
011101700100	DELTA STATE INVESTMENT DEVELOPMENT AGENCY.	70411			100.00	1,000.00	48,200,000.00
011101800100	PUBLIC/ PRIVATE PROPERTY PROTECTION	70133			96.35	530,000.00	14,000,000.00
011102000100	D.G.REVENUE MONITORING, TRACKING AND AUDIT	70112	1,366,400.00	46,800,000.00	99.03	204,500.00	20,780,500.00
011102000100	THE DIRECTOR GENERAL RMTA	70411			99.90	1,000.00	1,000,000.00
011102100100	DIRECTORATE OF PROJECT MONITORING/AUDIT	70133	17,977,000.00	-	98.90	560,000.00	50,440,000.00
011102200100	OFFICE OF THE S.A (EX SEC NA, NDDC)/ BRACED COMMISSION	70133	-	14,500,000.00	98.47	245,000.00	15,755,000.00
011102300100	OFFICE OF THE DEPUTY CHIEF OF STAFF	70111			98.21	40,000.00	2,200,000.00
011102500100	DIRECT LABOUR AGENCY	70443	-	74,000,000.00	100.00	702.00	48,032,298.00
011103500100	BUREAU OF LOCAL GOVT, PENSIONS ASABA	70133			100.00	327.17	22,734,672.83
011104500100	STATE PENSION BUREAU ASABA.	71020	392,215,726.97	22,500,000.00	99.99	1,951.68	24,998,048.32
011105500100	PS BUREAU FOR SPECIAL DUTIES	70133	65,115,725.13	196,000,000.00	99.28	693,397.36	95,306,602.64
011105600100	DELTA STATE FIRE SERVICE	70133	-	44,918,000.00	100.00	750.00	20,454,250.00
011110200100	YOUTH MONITORING & MENTORING	70810	-	170,000,000.00	100.00	1,000.00	84,280,000.00

DELTA STATE GOVERNMENT
OVERHEAD COST BY ADMINISTRATIVE SEGMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

ADMIN CODE	MDA	FUNCTION	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
011110400100		70133			99.42	307,200.00	52,342,800.00
011110800100	OFFICE OF THE SPECIAL ADVISER TO THE GOVERNOR ON DESOPADEC MATTERS	70133	-	240,399,999.10	98.61	50,000.00	3,550,000.00
011110800200	CHIEF OF STAFF GOVT HOUSE	70133	-	18,000,000.00	99.56	137,547.96	30,845,452.04
011110800300	OFFICE OF THE S.A. (LEGISLATIVE MATTERS)	70133			99.78	48,000.00	21,542,000.00
011110800400	DELTA STATE TASK FORCE ON ENVIRONMENT	70133	766,100.00	165,000,000.00	99.99	1,000.00	9,500,000.00
011110800600	SPECIAL ADVISER ON RURAL AND COMMUNITY DEVELOPMENT	70133	153,000.00	-	99.99	1,000.00	12,306,000.00
011110800900	DG DELTA STATE LOCAL CONTENT AGENCY	70133	-	142,000,000.00	99.87	50,000.00	37,450,000.00
011200300100	DELTA STATE H/ASSEMBLY	70111	3,455,550,718.42	5,391,703,845.00	99.97	743,248.00	2,569,256,752.00
011200400100	DELTA STATE HOUSE OF ASSEMBLY COMMISSION (DTHASC)	70131	40,716,000.00	193,500,000.00	99.80	159,625.01	81,540,374.99
012300100100	PS MIN OF INFORMATION	70460	384,305,970.00	643,800,000.00	99.53	8,799,109.69	1,881,200,890.31
012500100100	OFFICE OF HEAD OF SERVICE	70131	148,183,665.00	553,184,196.00	99.94	108,750.00	195,391,250.00
012500100100	THE DIR STAFF TRAINING CENTRE	70131	-	-	97.56	200,000.00	8,000,000.00
012500500100	DIR OF ESTABLISHMENT AND PENSION	70131	136,085,125.00	316,650,000.00	99.98	59,945.00	289,540,055.00
014000100100	THE AUDITOR GENERAL, (STATE), ASABA	70133	102,046,000.00	174,500,000.00	99.99	5,000.00	60,300,000.00
014100100100	DG DELTA STATE PUBLIC PROCUREMENT COMMISSION	70133	5,719,912.50	168,000,000.00	99.81	461,700.76	244,238,299.24
014500100100	AUDITOR GENERAL (LG)	70133	70,200,000.00	213,500,000.30	99.88	199,997.00	166,700,003.00
014700100100	CIVIL SERVICE COMMISSION	70131	149,205,750.00	123,600,000.00	100.00	252.62	67,812,647.38
014800100100	DSIEC	70133	29,667,961.10	668,500,000.00	99.60	158,252.50	39,661,747.50
014900100100	LOCAL GOVT SERVICE COMMISSION	70131	-	6,000,000.00	96.88	100,000.00	3,100,000.00
016100100100	PS SSG'S OFFICE	70111	1,084,624,903.90	3,632,200,000.00	100.00	555.27	2,836,903,444.73
016100100200	PS DELTA STATE LIAISON OFFICE LAGOS	70133	9,867,450.18	43,500,000.00	100.00	928.21	61,942,071.79
016100100300	PS DIR OF MULTI LATERAL RELATIONS & ABUJA OFFICE	70133	4,346,029.38	18,749,976.00	100.00	491.15	96,378,008.85
016100300100	PS DIR OF CABINET AND ADMIN	70133	3,600,000.00	50,000,000.00	100.00	467.94	52,025,532.06
016101600100	STATE ADVISORY COUNCIL	70133	-	-	100.00	1,000.00	151,500,000.00
016102600100	DIR POLITICAL & SECURITY SERVICES	70133	-	-	99.89	166,871.66	150,433,128.34
016102600100	OFFICE OF THE SENIOR POLITICAL ADVISER	70133	-	-	100.00	1,000.00	65,575,000.00
016103700100	DELTA STATE MUSLIM PILGRIM WELFARE BOARD	70860	-	-	99.96	500.00	1,137,500.00
016103800100	DELTA STATE CHRISTIAN PILGRIM WELFARE BOARD	70860	-	-	100.00	423.00	809,649,577.00
SUBTOTAL			36,844,539,976.73	39,759,530,847.40	6,762.48	16,900,355.21	37,871,381,595.44
ECONOMIC SECTOR:							
021500100100	PS MIN OF AGRIC	70421	3,689,000.00	72,800,000.00	100.00	416.44	542,654,583.56
021510400100	GM TREE CROP UNIT	70421	-	1,200,000.00	99.86	1,000.00	700,000.00
021510600100	GM, DELTA STATE TRACTOR HIRE AGENCY	70133	-	-	99.72	1,000.00	350,000.00
021510200100	Delta State Agriculture Development Programme		-	3,600,000.00			
021510500100	Delta State Agric Procurement Agency		-	4,800,000.00			
022000100100	P.S MIN OF FINANCE	70112	21,956,287,724.09	13,321,569,471.00	100.00	517.81	29,488,370,660.62
022000700100	PS/ACCOUNTANT GENERAL (AG)	70112	31,418,007,252.96	9,550,574,589.00	100.00	393.58	7,331,018,606.42
022000800100	THE CHAIRMAN B.I.R	70411	958,114,500.00	4,200,000,000.00	100.00	213.90	2,335,639,786.10
02200100100	MIN OF TRADE & INVESTMENT	70411	26,246,643.00	43,500,000.00	100.00	42.20	34,088,957.80
022200300100	MICO, SMALL & MEDIUM ENT. DEV. AGENCY (DEMISMA)	70133	95,780,000.00	56,200,000.00	100.00	1,000.00	42,230,000.00
022800100100	MIN OF SCIENCE AND TECH	70133	47,005,000.00	33,620,000.00	100.00	302.50	479,399,697.50
022900100100	PS MIN OF TRANSPORT	70451	100,691,714.94	38,600,000.00	100.00	599.95	53,468,400.05
022905300100	DG DESTMA	70451	20,500,000.00	83,000,000.00	100.00	665.00	64,673,335.00
023100100100	PS MINISTRY OF ENERGY	70435	525,841,832.77	924,350,000.00	100.00	401.15	781,095,598.85
023200100100	PS MIN OF OIL & GAS	70436	137,119,000.00	415,600,000.00	100.00	750.00	286,438,250.00

DELTA STATE GOVERNMENT
OVERHEAD COST BY ADMINISTRATIVE SEGMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

ADMIN CODE	MDA	FUNCTION	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
023400100100	PS MIN OF WORKS	70443	15,379,214.06	10,036,400,000.00	99.99	1,000.00	16,118,000.00
023600100100	MIN OF ARTS & CULTURE	70860	47,433,000.00	122,775,000.00	99.85	1,000.00	650,000.00
023600100100	PS CULTURE & TOURISM	70820			100.00	740.00	63,034,260.00
023800100100	PS ECONOMIC PLANNING	70411	346,834,809.12	1,273,700,000.00	100.00	487.90	877,176,512.10
023800100100	THE SEC NEPAD	70133			99.95	1,000.00	1,830,000.00
025200100100	PS MIN OF WATER RESOURCES DEVELOPMENT	70630	1,917,500.00	81,549,940.00	100.00	372.25	15,654,627.75
025200200100	WATER COOPERATION, ASABA	70630			100.00	100.00	15,591,900.00
025200200100	URBAN WATER CORPORATION	70630			100.00	256.00	445,930,744.00
025200500100	DG WATER SECTOR REGULATORY COMMISSION	70630			97.79	375,000.00	16,625,000.00
025300100100	PS, MINISTRY OF HOUSING	71060	29,422,190.50	64,312,136.00	100.00	897.70	104,371,102.30
025400100100	PS MIN OF URBAN RENEWAL	70620	6,956,375.00	24,700,000.00	100.00	637.35	17,035,362.65
025400200100	URBAN & REGIONAL PLANNING BOARD	70620	196,115,350.00	630,487,500.00	99.99	1,000.00	13,300,000.00
026000100100	PS MIN OF LANDS	70620			100.00	240.08	465,818,759.92
026005500100	OFFICE OF THE SURVEYOR GENERAL	70620			99.99	1,000.00	9,000,000.00
			55,933,341,106.44	40,983,338,636.00	2,697.12	391,033.81	43,502,264,144.62
SUBTOTAL							
LAW AND JUSTICE SECTOR:							
031805100100	HIGH COURT OF JUSTICE	70330	630,777,741.00	481,925,000.00	100.00	1,000.00	390,556,000.00
031805200100	CUSTOMARY COURT OF APPEAL	70330	119,500,000.00	128,000,000.00	100.00	1,000.00	94,850,000.00
032600100100	PS MIN OF JUSTICE	70330	4,124,899,635.19	6,948,717,296.26	100.00	661.62	4,083,449,708.38
031801100100	SEC JUDICIAL SERVICE COMMISSION	70131	105,126,358.43	47,000,000.00	100.00	400.00	39,557,600.00
032600100100	ADVISORY COUNCIL ON PREROGATIVE OF MERCY	70111			100.00	-	2,400,000.00
			4,980,303,734.62	7,605,642,296.26	500.00	3,061.62	4,610,813,308.38
SUBTOTAL							
REGIONAL SECTOR:							
043700100100	DG DELTA STATE CAPITAL TERR DEV.AGENCY	70443	66,908,050.00	135,000,000.00	100.00	238.27	182,190,791.73
043700200100	DG, WARRI/UVVWIE & ENVIRONS	70443	9,960,000.00	-	100.00	758.00	76343242
			76,868,050.00	135,000,000.00	200.00	996.27	258,534,033.73
SUBTOTAL							
SOCIAL SECTOR:							
023100300100	RURAL DEV AGENCY	70435			100.00	599.99	21,761,400.01
025200300100	GM RUWASA	70630			100.00	190.00	11,742,810.00
051300100100	PS MIN OF YOUTH DEVELOPMENT	70860	33,522,673.00	196,000,000.00	100.00	991.28	251,156,008.72
051400100100	PS, MIN OF WOMEN AFFAIRS, COMM & SOCIAL DEV	71040	61,592,000.00	183,000,000.00	100.00	372.35	328,430,627.65
051700100100	MIN OF BASIC & SEC EDU	70942	2,258,074,442.68	1,686,186,425.00	100.00	679.49	918,710,320.51
051701000100	ADULT AND NON-FORMAL EDUCATION	70950			99.99	1,000.00	6,775,000.00
051701100100	DIRECTOR, INSTITUTE OF CONTINUING EDUCATION ASABA	70922			99.99	750.00	5,854,250.00
051705100100	EXECUTIVE CHAIRMAN, SUBEB	70912			100.00	881.00	65,333,119.00
051705200100	CHAIRMAN PPEB	70921			100.00	1,000.00	21,780,000.00
051705200300	TEACHERS PROFF. DEV. CENTER (TPDC), OWA-OYIBU	70921			100.00	1,000.00	162,600,000.00
052100100100	MIN. OF HEALTH	70731	679,447,367.25	405,000,000.00	100.00	301.63	817,876,698.37
052100800100	PS HOSPITAL MANAGEMENT BOARD,ASABA.	70731			100.00	116.00	25,434,884.00
052100900100	THE C. M. D. - DELSUTH, OGHARA	70960			100.00	1,000.00	81,000,000.00

DELTA STATE GOVERNMENT
OVERHEAD COST BY ADMINISTRATIVE SEGMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

ADMIN CODE	FUNCTION	MDA	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
052101000100	70760	TRADITIONAL MED BOARD, ASABA	70760		99.98	1,000.00	6,100,000.00
052101100100	70950	THE PRINCIPAL SCHOOL OF NURSING, WARRI	70950		99.83	1,000.00	600,000.00
052101200100	70950	THE PRINCIPAL - SCHOOL OF NURSING, AGBOR	70950		99.86	1,000.00	700,000.00
052101300100	70950	THE PRINCIPAL-SCHOOL OF NURSING,EKU.	70950		99.83	1,000.00	600,000.00
052101400100	70950	THE PRINCIPAL-SCHOOL OF MIDWIFERY,ASABA.	70950		99.82	1,000.00	540,000.00
052101500100	70950	THE PRINCIPAL SCHOOL OF MIDWIFERY, SAPELE	70950		99.82	1,000.00	540,000.00
052101600100	70760	ED/PS (DSPHGDA) DELTA STATE PRIMARY HEALTH CARE DEV AGENCY	70760		100.00	1,000.00	86,770,000.00
052101700100	70950	THE PRINCIPAL - SCHOOL OF HEALTH TECHNOLOGY, UGHELLI	70950		99.98	1,000.00	6,000,000.00
052101800100	70732	DELTA ST AGENCY FOR CONTROL OF HIV/AIDS	70732		99.97	1,000.00	3,150,000.00
052102000100	70731	ASABA SPECIALIST HOSPITAL	70731		100.00	270.00	18,648,730.00
053500100100	70560	PS ENVIRONMENT	50,910,264.00	157,200,000.00	100.00	275.00	66,905,725.00
053501600100	70560	DELTA STATE ENV. PROTECTION AGENCY (DELSEPA)	3,391,500.00	3,000,000.00	99.99	2,097.57	15,427,902.43
053505300100	70510	DELTA STATE WASTE MGT BOARD	11,618,152.00	271,600,000.00	100.00	1,000.00	212,480,000.00
053900100100	70810	DG DELTA STATE SPORT COMMISSION	2,025,495,161.56	4,015,000,000.00	100.00	950.71	9,278,330,920.21
056200100100	70111	DIR LOCAL GOVT AFFAIRS	23,602,220.00	154,235,000.00	99.91	18,500.00	21,281,500.00
056200200100	70133	DIR OF CHIEFTAINCY AFFAIRS	36,987,022.00	172,840,000.00	100.00	172.85	180,600,827.15
056400100100	70942	MIN OF HIGHER EDUCATION	210,305,000.00	1,569,700,000.00	100.00	933.76	41,732,066.24
056400800200	70941	RECTOR DELTA STATE POLYTECHNIC OZORO			99.95	1,000.00	2,000,000.00
056402100100	70942	DELTA STATE UNIVERSITY, ABRAKA			99.98	1,000.00	4,000,000.00
056402100500	70941	DELTA STATE POLYTECHNIC, OGWASHI-UKU			99.99	1,000.00	7,000,000.00
056402100600	70941	RECTOR DELTA STATE POLYTECHNIC OGHARA			99.99	1,000.00	7,000,000.00
056402100700	70941	PROVOST COLLEGE OF EDUCATION WARRI			99.99	1,000.00	13,000,000.00
056402100800	70942	THE VC, UNIVERSITY OF DELTA, AGBOR			100.00	978.68	303,112,021.32
056402100900	70941	PROVOST COLLEGE OF PHYSICAL EDUCATION MOSOGAR			99.99	1,000.00	7,000,000.00
056405500100	70960	DELTA STATE BURSARY & SCHOLARSHIP BOARD			100.00	894.07	689,941,105.93
056405600100	70960	DIRECTOR DELTA STATE LIBRARY BOARD			99.97	1,000.00	3,150,000.00
056500100100	70930	DELTA STATE TECHNICAL & VOC. EDUCATION BOARD (DSTVEB)			100.00	1,000.00	109,550,000.00
056500100100	70930	MIN OF TECHNICAL EDU	130,537,183.00	470,000,000.00	100.00	315.00	189,371,685.00
056600100100	70840	HUMANITARIAN AND COMMUNITY SUPPORT SERVICES	10,369,500.00	2,400,000,000.00	100.00	0.40	46,085,999.60
057100100100	70133	GIRL CHILD EMPOWERMENT OFFICE			96.38	1,520,140.00	40,479,860.00
SUBTOTAL			5,535,852,485.49	11,683,761,425.00	4,295.16	1,572,409.78	14,080,553,461.14
GRAND TOTAL			103,370,905,353.28	100,167,273,204.66	14,454.77	18,867,856.69	100,323,546,543.31

OVERHEAD BY SECTOR	CASH RELEASES	ACCRUED	ACTUAL	ACTUAL 2022

GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE
ADMINISTRATIVE SECTORS:						
0101000000 CHIEF JOB CREATION OFFICE	70133	OTHER GENERAL SERVICES	198,119,280.14	1,000,000,000.00	19.81	801,880,719.86
0101000000 Government House & Protocol (GHP)	70111	EXECUTIVE				
0101000000 SUSTAINABLE DEV GOAL	70133	ORGANS/LEGISLATURE ORGANS	21,803,253,142.29	32,067,040,142.00	67.99	10,263,786,999.71
0101000000 NDDC BRACED COMMISSION	70133	OTHER GENERAL SERVICES	11,492,275.00	20,000,000.00	57.46	8,507,725.00
011110200100 Youth Mentoring Office	70133	OTHER GENERAL SERVICES	3,801,225.00	20,000,000.00		16,198,775.00
011110300100 Office of the Economic Adviser				10,000,000.00		
011110400100 Office of the Senior Policy Adviser				20,000,000.00		
011110800200 Office of the Chief of Staff				30,000,000.00		
011110800500 HCGDC Government House				30,000,000.00		
0102000000 COORDINATOR NIGER DELTA AGENCY	70133	OTHER GENERAL SERVICES			#DIV/0!	-
011110800900 Delta State Local Content Agency				20,000,000.00		
011100200100 Office of the Senior Political Adviser				14,995,000.00		
011100400100 Security Trust Fund Office				20,000,000.00		
011100700100 Delta State Signage and Advertising Agency (DESAA)			811,000.00	20,000,000.00		
0111101700100 Delta State Investments Development Agency (DIDA)				34,000,000.00		
011101800100 Office of the Public and Private Property Protection				25,000,000.00		
011101900100 Delta UNIDO Center/Export Initiative				50,000,000.00		
011102000100 Office of the Director-General, Revenue Monitoring, Tracking and Audit				62,000,000.00		
0102000000 Deputy Governor Office	70111	EXECUTIVE				
0102000000 DIR OF PROJECT MONITORING / AUDIT	70133	ORGANS/LEGISLATURE ORGANS	52,535,250.00	225,759,054.00	23.27	173,223,804.00
0102000000 SPECIAL ADVISER LABOUR RELATION	70133	OTHER GENERAL SERVICES	9,699,062.00	97,000,000.00	10.00	87,300,938.00
0125000500100 Directorate of Establishment & Pension				82,000,000.00		
0123000500100 Orientation and Communication				5,000,000.00		
016102500200 Delta State SERVICOM Office				20,000,000.00		
016102600100 Directorate of Political and Security Services				25,000,000.00		
0103000000 DELTA STATE HOUSE OF ASSEMBLY	70111	EXECUTIVE				
0104000000 OFFICE OF THE SSG	70111	ORGANS/LEGISLATURE ORGANS		3,932,874,194.00	0.00	3,932,874,194.00
011102500100 Direct Labour Agency			2,040,799,132.55	2,647,000,000.00	77.10	606,200,867.45
0106000000 DIR OF CABINET AND ADMIN	70111	EXECUTIVE		654,437,792.00		
0108000000 OFFICE OF THE HEAD OF SERVICE	70131	ORGANS/LEGISLATURE ORGANS	4,832,625.00	25,967,874.00	18.61	21,135,249.00
0109000000 Min of Information	70460	GENERAL PERSONNEL SERVICES	14,632,362.50	244,887,558.00	5.98	230,255,195.50
0110000000 BUREAU FOR SPECIAL DUTIES	70133	Communication	13,591,249.10	1,300,000,000.00	1.05	1,286,408,750.90
0110000000 STATE EMERGENCY MGT AGENCY	70320	OTHER GENERAL SERVICES	122,312,671.26	571,000,000.00	21.42	448,687,328.74
0111000000 BUREAU OF LOCAL GOV PENSION	70131	OTHER GENERAL SERVICES		7,541,505,553.00	99.97	50,819.06
0112000000 DELTA STATE INDEPENDENT ELECTORAL COMMISSION	70133	GENERAL PERSONNEL SERVICES		33,459,842.00		
0113000000 OFFICE OF THE AUDITOR GENERAL (STATE)	70133	OTHER GENERAL SERVICES	3,480,205.00	32,459,842.00	10.72	28,979,637.00
0114000000 OFFICE OF THE AUDITOR GENERAL (LG)	70133	OTHER GENERAL SERVICES	15,000,000.00	100,000,000.00	15.00	85,000,000.00
0115000000 DELTA STATE PENSION BUREAU	70131	OTHER GENERAL SERVICES	140,000,000.00	200,000,000.00	70.00	60,000,000.00
0115000000 State Pension Bureau	71020	GENERAL PERSONNEL SERVICES	3,245,625.00	61,459,842.00		58,214,217.00
0116000000 CIVIL SERVICE COMMISSION	70131	Old Age			#DIV/0!	-
		GENERAL PERSONNEL SERVICES	7,416,600.00	32,500,000.00	22.82	25,083,400.00

GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE
0117000000 DELTA STATE HOUSE OF ASSEMBLY SERVICE COIMM	70131	GENERAL PERSONNEL SERVICES	2,487,375.00	84,619,685.00	2.94	82,132,310.00
1180000000 LOCAL GOV SERVICE COMMISSION	70131	GENERAL PERSONNEL SERVICES	1,176,000.00	32,459,842.00		31,283,842.00
0111900000 DELTA STATE PUBLIC PROCUREMENT COMMISSION	70131	OTHER GENERAL SERVICES	63,591,575.00	190,625,000.00	33.36	127,033,425.00
SUBTOTAL			24,512,276,654.84	51,603,051,220.00		18,407,698,039.22
ECONOMIC SECTORS:			ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE
0201000000 Min of Lands, Survey & Urban	70620	Community Development	592,172,760.00	668,536,216.00	88.58	76,363,456.00
0202000000 Dir of Culture & Tourism	70820	Cultural Services	1,442,563,658.77	2,665,100,660.00	54.13	1,222,537,001.23
0203000000 Min of Agriculture & Natural Resource	70423	Fishing and Hunting	203,174,943.80	13,989,918,635.00	1.45	13,786,743,691.20
0204000000 Min of Trade and Investments	70411	General Economic and Commercial Affairs	2,622,132,759.76	8,664,500,000.00	30.26	6,042,367,240.24
0204010400 Delta State Micro, Small and Medium Ent	70451	Road Transport	-	500,000,000.00	0.00	500,000,000.00
0205000000 Min of Energy	70435	Electricity	11,563,496,014.04	5,077,758,624.69	227.73	6,485,737,389.35
0205010400 Rural Development Agency	70435	Electricity	237,734,477.34	465,000,000.00	51.13	227,265,522.66
0206000000 Min of Water Resources	70630	Water Supply	783,990,557.86	2,013,694,265.00	38.93	1,229,703,707.14
0206000400 Water Sector Regulatory Commission	70630	Water Supply	589,010.97	10,000,000.00	5.89	9,410,989.03
0252000300 Delta State Rural Water Supply & Sanitation Agency	70630	Water Supply	132,004,461.14	240,887,558.00	54.80	108,883,096.86
025200400100 Small Towns Water Supply and Sanitation Agency (STOWASA)			139,723,964.65	240,887,557.00		
0252002000 Urban Water Corporation	70630	Water Supply	106,351,468.61	400,000,000.00	26.59	293,648,531.39
0207000000 DIR SCIENCE AND TECHNOLOGY	70133	OTHER GENERAL SERVICES	103,589,153.14	1,328,500,000.00	7.80	1,224,910,846.86
0208000000 Min of Oil and Gas	70436	Non Electricity Energy	3,969,000.00	523,000,000.33	0.76	519,031,000.33
0209000000 Min of Finance	70411	General Economic and Commercial Affairs	23,879,860,135.27	41,872,400,000.00	57.03	17,992,539,864.73
0210000000 BOARD OF INTERNAL REVENUE	70411	General Economic and Commercial Affairs	32,996,000.00	610,000,000.00	5.41	577,004,000.00
0211000000 MIN OF ECONOMIC PLANNING	70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,884,350,247.90	13,271,000,000.00	59.41	5,386,649,752.10
0212000000 OFFICE OF THE ACCOUNTANT GENERAL	70112	FINANCIAL AND FISCAL AFFAIRS	14,290,043,332.45	10,486,749,576.00	136.27	3,803,293,756.45
0213000000 Min of Works	70443	Construction	169,992,792,496.01	173,001,862,901.00	98.26	3,009,070,404.99
0214000000 Min of Housing	70610	Housing Development	10,944,634,917.62	14,572,546,335.00	75.10	3,627,911,417.38
0215000000 Dir of Transport	70451	Road Transport	1,246,001,276.83	17,640,742,761.50	7.06	16,394,741,484.67
0215010800 Delta State Traffic Management Authority	70451	Road Transport	3,870,000.00	875,700,000.00	0.44	871,830,000.00
0216000000 Office of the Surveyor General	70620	Community Development	19,485,000.00	104,500,000.00	18.65	85,015,000.00
023600400100 Delta State Council of Arts and Culture				24,000,000.00		
023600500100 Delta State Tourism Board				20,000,000.00		
025400200100 Urban and Regional Planning Board			3,430,000.00	24,000,000.00		
SUBTOTAL			246,228,955,636.16	309,291,285,089.52		62,896,595,861.01
LAW AND JUSTICE SECTORS:			ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE
0301000000 Min of Justice	70330	JUSTICES AND LAW COURTS	23,292,147.94	129,709,192.00	17.96	106,417,044.06

GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE
0302000000 High Court of Justice	70330	JUSTICES AND LAW COURTS	1,514,723,821.11	1,724,000,000.00	87.86	209,276,178.89
0303000000 Customary Court of Appeal	70330	JUSTICES AND LAW COURTS	398,248,413.86	1,499,500,000.00	26.56	1,101,251,586.14
0304000000 Judicial Service Commission	70330	JUSTICES AND LAW COURTS	44,996,000.00	38,000,811.00	118.41	6,995,189.00
SUBTOTAL			1,981,260,382.91	3,391,210,003.00		1,409,949,620.09
REGIONAL SECTORS:						
0401000000 DTS Oil Producing Communities Dev. Commission	70620	Community Development	35,475,000,000.00	48,000,000,000.00	73.91	12,525,000,000.00
0402000000 Delta State Capital Territory Dev Agency	70443	Construction	6,673,286,708.62	4,000,000,000.00	166.83	2,673,286,708.62
0403000000 MIN OF URBAN RENEWAL	70620	Community Development	7,068,220,566.56	6,588,666,241.81	100.00	35,934.99
0403000000 Warri, Uvwie and Environ Agency	70443	Construction	7,680,226,005.80	12,225,000,000.00	62.82	4,544,773,994.20
SUBTOTAL			56,896,733,280.98	70,813,666,241.81		14,396,523,220.57
SOCIAL SECTORS:						
0501000000 Min of Youth Development	70810	Recreational and Sporting Services	663,862,993.83	1,705,598,627.00	100.00	6,088.51
0502000000 Dir of Chieftaincy Affairs	70820	Cultural Services	12,092,675.00	83,000,000.00	14.57	70,907,325.00
0503000000 DIR OF LOCAL GOVERNMENT AFFAIRS	70133	OTHER GENERAL SERVICES	5,013,374.73	151,379,500.00	3.31	146,366,125.27
0504000000 Min of Environment	70510	Waste Management	706,641,022.39	1,055,000,000.00	66.98	348,358,977.61
0504010600 Delta State Waste Management Board	70510	Waste Management	2,409,498,296.18	200,000,000.00	1204.75	2,209,498,296.18
0504010900 Environmental Protection Agency	70510	Waste Management	5,389,100.00	45,000,000.00	11.98	39,610,900.00
0505000000 Delta State Sports Commission	70810	Recreational and Sporting Services	2,544,437,451.66	9,947,167,473.77	25.58	7,402,730,022.11
0506000000 Min of Basic and Secondary Education	70922	Senior Secondary	28,163,912,853.42	17,705,000,000.00	159.07	10,458,912,853.42
051705200100 Post Primary Education Board (PPEB) Hqtrs				32,000,000.00		
051705200300 Teachers Professional Development Centre, Owa -Oyibu				30,000,000.00		
0507000000 Min of Higher Education	70941	First Stage of Tertiary Education	6,503,425,319.50	17,704,000,000.00	36.73	11,200,574,680.50
0508000000 Min of Health	70731	General Hospital Services	16,919,385,577.07	24,739,373,574.74	68.39	7,819,987,997.67
052100800100 Hospital Management Board (HMB)			41,543,200.00	500,000,000.00		
052101600100 Delta State Primary Health Care Development Agency				150,000,000.00		
52101800100 State Action Committee on AIDS (SACA)				90,000,000.00		
0509000000 DIR OF HUMANITARIAN & COMMUNITY SUPPORT SERVICES	70133	OTHER GENERAL SERVICES	1,777,000.00	100,000,000.00	1.78	98,223,000.00
0509000000 Ministry of Women Affairs, Community and Social Dev	71040	Family and Children	485,143,184.32	1,000,000,000.00	48.51	514,856,815.68
0510000000 Delta State Contributory Health Commission	70740	Public Health Services	1,294,766,239.27	2,000,000,000.00		
0511010700 Min of Technical and Vocational Education Board	70930	Post-Secondary and Non Tertiary Education	-	1,069,999,999.00		
0517051000 State Universal Basic Education Board (SUBEB)	70912	Primary Education	-	1,300,000,000.00	0.00	1,300,000,000.00
0565000100 Min of Technical Education	70930	Post-Secondary and Non Tertiary Education	3,032,300,688.43	7,000,000,000.00	43.32	3,967,699,311.57

**GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023**

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE
SUBTOTAL			62,789,188,975.80	86,607,519,174.51		20,240,910,094.32
GRAND TOTAL			392,408,414,930.69	521,706,731,728.84	-	117,351,676,835.21

NOTE: ACTUAL CASH RELEASES FOR CAPITAL/ASSET ACQUISITIONS:

BROKEN DOWN AS FOLLOWS:

	ACTUAL 2023
TRANSFER TO OTHER GOVERNMENT ENTITIES-DESOPADEC	N
PAYMENT TO CREDITORS (CONTRACTOR/MDAs)	35,472,000,000.00
Purchase/ Construction of PPE	91,814,507,051.99
Purchase of Intangible Assets	182,095,579,957.59
Increase in Prepayment (PPEs)(APG/MOBILIZATION	5,292,920,848.13
Increase Staff Loans and Advances	53,701,067,472.98
Cost of Acquisition of Investments	350,000,000.00
	23,682,339,600.00
GRAND TOTAL	392,408,414,930.69

**GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023**

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2022
ADMINISTRATIVE SECTORS:			
0101000000 CHIEF JOB CREATION OFFICE	70133	OTHER GENERAL SERVICES	68,000,000.00
0101000000 Government House & Protocol (GHP)	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS	11,957,121,976.50
0101000000 SUSTAINABLE DEV GOAL	70133	OTHER GENERAL SERVICES	604,735,049.00
NDDC BRACED COMMISSION	70133	OTHER GENERAL SERVICES	-
011110200100 Youth Mentoring Office			
011110300100 Office of the Economic Adviser			
011110400100 Office of the Senior Policy Adviser			
011110800200 Office of the Chief of Staff			
011110800500 HCGDC Government House			
0102000000 COORDINATOR NIGER DELTA AGENCY	70133	OTHER GENERAL SERVICES	2,875,000.00
011110800900 Delta State Local Content Agency			
011100200100 Office of the Senior Political Adviser			
011100400100 Security Trust Fund Office			
011100700100 Delta State Signage and Advertising Agency (DESAA)			
011101700100 Delta State Investments Development Agency (DIDA)			
011101800100 Office of the Public and Private Property Protection			
011101900100 Delta UNIDO Center/Export Initiative			
011102000100 Office of the Director-General, Revenue Monitoring, Tracking and Audit			
0102000000 Deputy Governor Office	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS	85,828,856.97
0102000000 DIR OF PROJECT MONITORING / AUDIT	70133	OTHER GENERAL SERVICES	11,960,978.77
0102000000 SPECIAL ADVISER LABOUR RELATION	70133	OTHER GENERAL SERVICES	3,000,000.00
012500500100 Directorate of Establishment & Pension			
012300500100 Orientation and Communication			
016102500200 Delta State SERVICOM Office			
016102600100 Directorate of Political and Security Services			
0103000000 DELTA STATE HOUSE OF ASSEMBLY	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS	49,862,500.00
0104000000 OFFICE OF THE SSG	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS	2,562,972,941.83
011102500100 Direct Labour Agency			
0106000000 DIR OF CABINET AND ADMIN	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS	16,530,058.00
0108000000 OFFICE OF THE HEAD OF SERVICE	70131	GENERAL PERSONNEL SERVICES	158,826,375.00
0109000000 Min of Information	70460	Communication	233,115,040.41
0110000000 BUREAU FOR SPECIAL DUTIES	70133	OTHER GENERAL SERVICES	395,128,681.48
0110000000 STATE EMERGENCY MGT AGENCY	70320	OTHER GENERAL SERVICES	157,149,180.94
0111000000 BUREAU OF LOCAL GOV PENSION	70131	GENERAL PERSONNEL SERVICES	-
0112000000 DELTA STATE INDEPENDENT ELECTORAL COMMISSION	70133	OTHER GENERAL SERVICES	18,603,875.00
0113000000 OFFICE OF THE AUDITOR GENERAL (STATE)	70133	OTHER GENERAL SERVICES	40,000,000.00
0114000000 OFFICE OF THE AUDITOR GENERAL (LG)	70133	OTHER GENERAL SERVICES	50,600,000.00
0115000000 DELTA STATE PENSION BUREAU	70131	GENERAL PERSONNEL SERVICES	-
0115000000 State Pension Bureau	71020	Old Age	61,480,700.87
0116000000 CIVIL SERVICE COMMISSION	70131	GENERAL PERSONNEL SERVICES	20,502,750.00

**GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023**

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2022
0117000000 DELTA STATE HOUSE OF ASSEMBLY SERVICE COMM	70131	GENERAL PERSONNEL SERVICES	15,883,587.66
1180000000 LOCAL GOV SERVICE COMMISSION	70131	GENERAL PERSONNEL SERVICES	-
0119000000 DELTA STATE PUBLIC PROCUREMENT COMMISSION	70131	OTHER GENERAL SERVICES	73,313,352.45
SUBTOTAL			16,587,490,904.88
ECONOMIC SECTORS:			
		FUNCTION DESCRIPTIONS	ACTUAL 2022
0201000000 Min of Lands, Survey & Urban	70620	Community Development	1,111,007,280.07
0202000000 Dir of Culture & Tourism	70820	Cultural Services	2,223,095,305.81
0203000000 Min of Agriculture & Natural Resource	70423	Fishing and Hunting	595,614,016.10
0204000000 Min of Trade and Investments	70411	General Economic and Commercial Affairs	6,615,752,024.08
0204010400 Delta State Micro, Small and Medium Ent	70451	Road Transport	6,460,000.00
0205000000 Min of Energy	70435	Electricity	6,472,461,476.85
0205010400 Rural Development Agency	70435	Electricity	547,120,990.05
0206000000 Min of Water Resources	70630	Water Supply	873,526,068.81
0206000400 Water Sector Regulatory Commission	70630	Water Supply	10,077,000.00
0252000300 Delta State Rural Water Supply & Sanitation Agency	70630	Water Supply	128,768,276.68
025200400100 Small Towns Water Supply and Sanitation Agency (STOWASA)			
0252002000 Urban Water Corporation	70630	Water Supply	369,184,181.89
0207000000 DIR SCIENCE AND TECHNOLOGY	70133	OTHER GENERAL SERVICES	83,584,010.11
0208000000 Min of Oil and Gas	70436	Non Electricity Energy	14,500,000.00
0209000000 Min of Finance	70411	General Economic and Commercial Affairs	21,760,276,359.65
0210000000 BOARD OF INTERNAL REVENUE	70411	General Economic and Commercial Affairs	437,705,580.66
0211000000 MIN OF ECONOMIC PLANNING	70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,085,150,158.94
0212000000 OFFICE OF THE ACCOUNTANT GENERAL	70112	FINANCIAL AND FISCAL AFFAIRS	120,679,256.55
0213000000 Min of Works	70443	Construction	43,916,098,357.72
0214000000 Min of Housing	70610	Housing Development	18,308,873,104.37
0215000000 Dir of Transport	70451	Road Transport	1,363,481,505.98
0215010800 Delta State Traffic Management Authority	70451	Road Transport	87,864,595.55
0216000000 Office of the Surveyor General	70620	Community Development	22,950,000.00
023600400100 Delta State Council of Arts and Culture			
023600500100 Delta State Tourism Board			
025400200100 Urban and Regional Planning Board			
SUBTOTAL			107,154,229,549.87
LAW AND JUSTICE SECTORS:			
		FUNCTION DESCRIPTIONS	ACTUAL 2022
0301000000 Min of Justice	70330	JUSTICES AND LAW COURTS	2,985,880,013.25

**GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023**

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2022
0302000000 High Court of Justice	70330	JUSTICES AND LAW COURTS	1,025,306,324.73
0303000000 Customary Court of Appeal	70330	JUSTICES AND LAW COURTS	430,562,764.39
0304000000 Judicial Service Commission	70330	JUSTICES AND LAW COURTS	33,983,016.00
SUBTOTAL			4,475,732,118.37
REGIONAL SECTORS:			
		FUNCTION DESCRIPTIONS	ACTUAL 2022
0401000000 DTS Oil Producing Communities Dev. Commission	70620	Community Development	44,870,665,649.58
0402000000 Delta State Capital Territory Dev Agency	70443	Construction	7,756,818,912.55
0403000000 MIN OF URBAN RENEWAL	70620	Community Development	2,955,264,065.01
0403000000 Warri,Uvwie and Environ Agency	70443	Construction	6,492,701,212.31
SUBTOTAL			62,075,449,839.45
SOCIAL SECTORS:			
		FUNCTION DESCRIPTIONS	ACTUAL 2022
0501000000 Min of Youth Development	70810	Recreational and Sporting Services	877,883,911.49
0502000000 Dir of Chieftaincy Affairs	70820	Cultural Services	7,554,900.00
0503000000 DIR OF LOCAL GOVERNMENT AFFAIRS	70133	OTHER GENERAL SERVICES	22,451,223.61
0504000000 Min of Environment	70510	Waste Management	479,724,145.46
0504010600 Delta State Waste Management Board	70510	Waste Management	219,063,750.00
0504010900 Environmental Protection Agency	70510	Waste Management	10,711,750.00
0505000000 Delta State Sports Commission	70810	Recreational and Sporting Services	8,640,239,308.96
0506000000 Min of Basic and Secondary Education	70922	Senior Secondary	15,521,933,527.14
051705200100 Post Primary Education Board (PPEB) Hqtrs			
051705200300 Teachers Professional Development Centre, Owa -Oyibu			
0507000000 Min of Higher Education	70941	First Stage of Tertiary Education	12,043,278,515.50
0508000000 Min of Health	70731	General Hospital Services	13,632,148,551.64
052100800100 Hospital Management Board (HMB)			
052101600100 Delta State Primary Health Care Development Agency			
52101800100 State Action Committee on AIDS (SACA)			
0509000000 DIR OF HUMANIARIAN & COMMUNITY SUPPORT SERVICES	70133	OTHER GENERAL SERVICES	100,490,912.50
0509000000 Ministry of Women Affairs, Community and Social Dev	71040	Family and Children	281,429,979.28
0510000000 Delta State Contributory Health Commission	70740	Public Health Services	-
0511010700 Min of Technical and Vocational Education Board	70930	Post-Secondary and Non Tertiary Education	-
0517051000 State Universal Basic Education Board (SUBEB)	70912	Primary Education	946,646,664.48
0565000100 Min of Technical Education	70930	Post-Secondary and Non Tertiary Education	9,554,494,104.65

GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY ADMINISTRATIVE SECTORS
YEAR ENDED 31ST DECEMBER 2023

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2022
SUBTOTAL			62,338,051,244.71
GRAND TOTAL			252,630,953,657.28

NOTE: ACTUAL CASH RELEASES FOR CAPITAL/ASSET ACQUISITIONS:

BROKEN DOWN AS FOLLOWS:

	ACTUAL 2022
TRANSFER TO OTHER GOVERNMENT ENTITIES-DESOPADEC	N
PAYMENT TO CREDITORS (CONTRACTOR/MDAs)	44,870,665,649.58
Purchase/ Construction of PPE	12,968,028.25
Purchase of Intangible Assets	155,699,516,096.93
Increase in Prepayment (PPEs)(APG/MOBILIZATION	8,120,255,947.97
Increase Staff Loans and Advances	23,493,027,934.55
Cost of Acquisition of Investments	130,000,000.00
	20,304,520,000.00
GRAND TOTAL	252,630,953,657.28

**GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY FUNCTIONS OF GOVERNMENT
YEAR ENDED 31ST DECEMBER 2023**

CLASSIFICATION BY FUNCTIONS OF GOVERNMENT: 701 GENERAL PUBLIC SERVICES:	FUNCTION CODE	FUNCTION DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
0101000000 CHIEF JOB CREATION OFFICE	70133	OTHER GENERAL SERVICES			#DIV/0!	-	68,000,000.00
0101000000 Government House & Protocol (GHP)	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS			#DIV/0!	-	11,957,121,976.50
0101000000 SUSTAINABLE DEV GOAL	70133	OTHER GENERAL SERVICES			#DIV/0!	-	604,735,049.00
0102000000 COORDINATOR NIGER DELTA AGENCY	70133	OTHER GENERAL SERVICES			#DIV/0!	-	2,875,000.00
0102000000 Deputy Governor Office	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS			#DIV/0!	-	85,828,856.97
0102000000 DIR OF PROJECT MONITORING / AUDIT	70133	OTHER GENERAL SERVICES			#DIV/0!	-	11,960,978.77
0102000000 SPECIAL ADVISER LABOUR RELATION	70133	OTHER GENERAL SERVICES			#DIV/0!	-	3,000,000.00
0103000000 DELTA STATE HOUSE OF ASSEMBLY	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS			#DIV/0!	-	49,862,500.00
0104000000 OFFICE OF THE SSG	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS			#DIV/0!	-	2,562,972,941.83
0106000000 DIR OF CABINET AND ADMIN	70111	EXECUTIVE ORGANS/LEGISLATURE ORGANS			#DIV/0!	-	16,530,058.00
0108000000 OFFICE OF THE HEAD OF SERVICE	70131	GENERAL PERSONNEL SERVICES			#DIV/0!	-	158,826,375.00
0111000000 BUREAU OF LOCAL GOV PENSION	70131	GENERAL PERSONNEL SERVICES					-
0111500000 DELTA STATE PENSION BUREAU	70131	GENERAL PERSONNEL SERVICES					-
1.1800000000 LOCAL GOV SERVICE COMMISSION	70131	GENERAL PERSONNEL SERVICES					-
NDDC BRACED COMMISSION	70133	OTHER GENERAL SERVICES					-
0111000000 BUREAU FOR SPECIAL DUTIES	70133	OTHER GENERAL SERVICES			#DIV/0!	-	395,128,681.48
0112000000 DELTA STATE INDEPENDENT ELECTORAL COMMISSION	70133	OTHER GENERAL SERVICES			#DIV/0!	-	18,603,875.00
0113000000 OFFICE OF THE AUDITOR GENERAL (STATE)	70133	OTHER GENERAL SERVICES			#DIV/0!	-	40,000,000.00
0114000000 OFFICE OF THE AUDITOR GENERAL (LG)	70133	OTHER GENERAL SERVICES			#DIV/0!	-	50,600,000.00
0116000000 CIVIL SERVICE COMMISSION	70131	GENERAL PERSONNEL SERVICES			#DIV/0!	-	20,502,750.00
0117000000 DELTA STATE HOUSE OF ASSEMBLY SERVICE COMM	70131	GENERAL PERSONNEL SERVICES			#DIV/0!	-	15,883,587.66
0119000000 DELTA STATE PUBLIC PROCUREMENT COMMISSION	70131	OTHER GENERAL SERVICES			#DIV/0!	-	73,313,352.45
0207000000 DIR SCIENCE AND TECHNOLOGY	70133	OTHER GENERAL SERVICES			#DIV/0!	-	83,584,010.11
0211000000 MIN OF ECONOMIC PLANNING	70132	OVERALL PLANNING AND STATISTICAL SERVICES			#DIV/0!	-	2,085,150,158.94
0212000000 OFFICE OF THE ACCOUNTANT GENERAL	70112	FINANCIAL AND FISCAL AFFAIRS			#DIV/0!	-	120,679,256.55
0503000000 DIR OF LOCAL GOVERNMENT AFFAIRS	70133	OTHER GENERAL SERVICES			#DIV/0!	-	22,451,223.61
0509000000 DIR OF HUMANARIAN & COMMUNITY SUPPORT SERVICES	70133	OTHER GENERAL SERVICES			#DIV/0!	-	100,490,912.50
SUBTOTAL							18,548,101,544.37
702 SECURITY							
SUBTOTAL							

703 PUBLIC ORDER AND SAFETY:								
0302000000	High Court of Justice	70330	JUSTICES AND LAW COURTS			#DIV/0!	-	1,025,306,324.73
0110000000	STATE EMERGENCY MGT AGENCY	70320	OTHER GENERAL SERVICES			99.97	50,819.06	157,149,180.94
0303000000	Customary Court of Appeal	70330	JUSTICES AND LAW COURTS			#DIV/0!	-	430,562,764.39
0304000000	Judicial Service Commission	70330	JUSTICES AND LAW COURTS			#DIV/0!	-	33,983,016.00
0301000000	Min of Justice	70330	JUSTICES AND LAW COURTS			#DIV/0!	-	2,985,880,013.25
SUBTOTAL							50,819.06	4,632,881,299.31

704 ECONOMIC AFFAIRS:								
0209000000	Min of Finance	70411	General Economic and Commercial Affairs			#DIV/0!	-	21,760,276,359.65
0210000000	BOARD OF INTERNAL REVENUE	70411	General Economic and Commercial Affairs			#DIV/0!	-	437,705,580.66
0204000000	Min of Trade and Investments	70411	General Economic and Commercial Affairs			#DIV/0!	-	6,615,752,024.08
0203000000	Min of Agriculture & Natural Resource	70423	Fishing and Hunting			#DIV/0!	-	595,614,016.10
0205000000	Min of Energy	70435	Electricity			#DIV/0!	-	6,472,461,476.85
0205010400	Rural Development Agency	70435	Electricity			#DIV/0!	-	547,120,990.05
0208000000	Min of Oil and Gas	70436	Non Electricity Energy			#DIV/0!	-	14,500,000.00
0402000000	Delta State Capital Territory Dev Agency	70443	Construction			#DIV/0!	-	7,756,818,912.55
0213000000	Min of Works	70443	Construction			#DIV/0!	-	43,916,098,357.72
0403000000	Warri, Uvwie and Environ Agency	70443	Construction			#DIV/0!	-	6,492,701,212.31
0215010800	Delta State Traffic Management Authority	70451	Road Transport			#DIV/0!	-	87,864,595.55
0204010400	Delta State Micro, Small and Medium Ent	70451	Road Transport			#DIV/0!	-	6,460,000.00
0215000000	Dir of Transport	70451	Road Transport			#DIV/0!	-	1,363,481,505.98
0109000000	Min of Information	70460	Communication			#DIV/0!	-	233,115,040.41
SUBTOTAL								96,299,970,071.91

705 ENVIRONMENTAL PROTECTION:								
0504010600	Delta State Waste Management Board	70510	Waste Management			#DIV/0!	-	219,063,750.00
0504010900	Environmental Protection Agency	70510	Waste Management			#DIV/0!	-	10,711,750.00
0504000000	Min of Environment	70510	Waste Management			#DIV/0!	-	479,724,145.46
SUBTOTAL								709,499,645.46

706 HOUSING AND COMMUNITY AMENITIES:								
0401000000	DT'S Oil Producing Communities Dev. Commission	70620	Community Development			#DIV/0!	-	44,870,665,649.58
0214000000	Min of Housing	70610	Housing Development			#DIV/0!	-	18,308,873,104.37
0403000000	MIN OF URBAN RENEWAL	70620	Community Development			100.00	35,934.99	2,955,264,065.01
0201000000	Min of Lands, Survey & Urban	70620	Community Development			#DIV/0!	-	1,111,007,280.07
0216000000	Office of the Surveyor General	70620	Community Development			#DIV/0!	-	22,950,000.00
0252002000	Urban Water Corporation	70630	Water Supply			#DIV/0!	-	369,184,181.89
0206000000	Min of Water Resources	70630	Water Supply			#DIV/0!	-	873,526,068.81

0252000300	Delta State Rural Water Supply & Sanitation Agency	70630	Water Supply		#DIV/0!	-	128,768,276.68
0206000400	Water Sector Regulatory Commission	70630	Water Supply		#DIV/0!	-	10,077,000.00
SUBTOTAL						35,934.99	68,650,315,626.41
707 HEALTH:							
0508000000	Min of Health	70731	General Hospital Services		#DIV/0!	-	13,632,148,551.64
0510000000	Delta State Contributory Health Commission	70740	Public Health Services				
SUBTOTAL						-	13,632,148,551.64
708 RECREATION, CULTURE AND RELIGION:							
0502000000	Dir of Chieftaincy Affairs	70820	Cultural Services		#DIV/0!	-	7,554,900.00
0501000000	Min of Youth Development	70810	Recreational and Sporting Services	100.00		6,088.51	877,883,911.49
0505000000	Delta State Sports Commission	70810	Recreational and Sporting Services		#DIV/0!	-	8,640,239,308.96
0202000000	Dir of Culture & Tourism	70820	Cultural Services		#DIV/0!	-	2,223,095,305.81
SUBTOTAL						6,088.51	11,748,773,426.26
709 EDUCATION:							
0506000000	Min of Basic and Secondary Education	70922	Senior Secondary		#DIV/0!	-	15,521,933,527.14
0517051000	State Universal Basic Education Board (SUBEB)	70912	Primary Education		#DIV/0!	-	946,646,664.48
0565000100	Min of Technical Education	70930	Post-Secondary and Non Tertiary Education		#DIV/0!	-	9,554,494,104.65
0507000000	Min of Higher Education	70941	First Stage of Tertiary Education		#DIV/0!	-	12,043,278,515.50
0511010700	Min of Technical and Vocational Education Board	70930	Post-Secondary and Non Tertiary Education				
SUBTOTAL						-	38,066,352,811.77
710 SOCIAL PROTECTION:							
0115000000	State Pension Bureau	71020	Old Age		#DIV/0!	-	61,480,700.87
0509000000	Ministry of Women Affairs, Community and Social Dev	71040	Family and Children		#DIV/0!	-	281,429,979.28
SUBTOTAL						-	342,910,680.15
GRAND TOTAL						92,842.56	252,630,953,657.28

GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY LOCATION
YEAR ENDED 31ST DECEMBER 2023

CLASSIFICATION BY LOCATION OF PROJECTS:	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
CODE	SENATORIAL ZONE:					
51010000	CENTRAL SENATORIAL ZONE					
51010100	ETHIOPE EAST			#DIV/0!	-	2,518,091,353.43
51010200	ETHIOPE WEST			#DIV/0!	-	5,945,327,068.49
51010300	OKPE			#DIV/0!	-	4,935,052,101.51
51010400	SAPELE			#DIV/0!	-	1,591,769,992.95
51010500	UDU			#DIV/0!	-	716,785,443.54
51010600	UGHELLI NORTH			#DIV/0!	-	6,953,651,927.04
51010700	Ughelli South			#DIV/0!	-	8,822,823,504.73
51010800	UVWIE			#DIV/0!	-	5,141,079,821.36
SUBTOTAL		-	-		-	36,624,581,213.05

	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
51020000	North Senatorial Zone				
51020900	Aniocha North		#DIV/0!	-	1,964,460,751.81
51021000	Aniocha South		#DIV/0!	-	5,785,343,767.18
51021100	Ika North East		#DIV/0!	-	26,247,087,241.20
51021200	Ika South		#DIV/0!	-	19,787,429,055.83
51021300	Ndokwa East		#DIV/0!	-	1,973,272,308.84

51021400	Ndokwa West			#DIV/0!	-	1,486,510,209.28
51021500	Oshimili North			#DIV/0!	-	9,027,834,356.91
51021600	Oshimili South			#DIV/0!	-	25,128,274,048.59
51021700	Ukwuani			#DIV/0!	-	6,148,918,569.93
SUBTOTAL						97,549,130,309.57

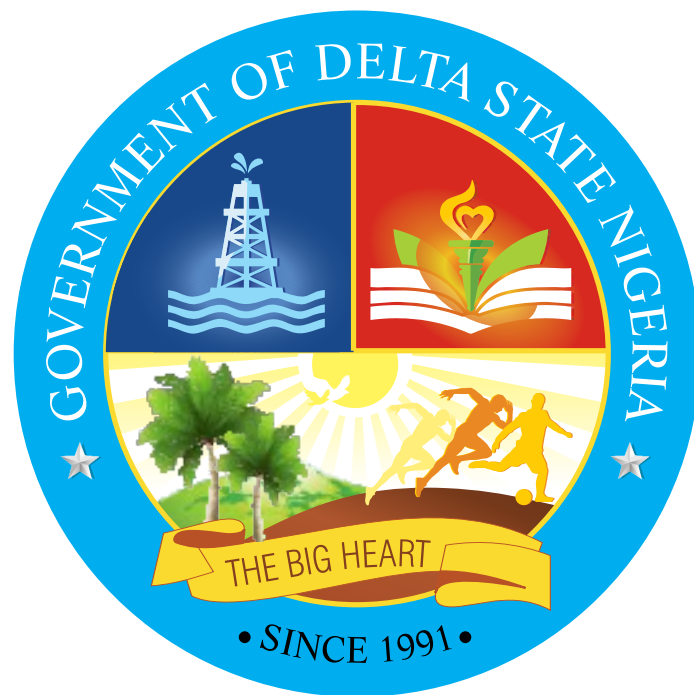
	South Senatorial Zone	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
51030000	Bomadi			#DIV/0!	-	3,053,017,468.45
51031900	Burutu			#DIV/0!	-	3,260,718,059.74
51032000	Isoko North			#DIV/0!	-	3,383,985,646.64
51032100	Isoko South			#DIV/0!	-	4,656,924,559.85
51032200	Patani			#DIV/0!	-	1,173,118,158.76
51032300	Warri south west			#DIV/0!	-	3,736,241,784.15
51032400	Warri North			#DIV/0!	-	3,772,340,118.98
51032500	Warri South			#DIV/0!	-	5,635,914,069.90
SUBTOTAL						28,672,259,866.47

	Others	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
51040000	State Wide			#DIV/0!	-	88,602,634,055.98
51042600	Abuja			#DIV/0!	-	519424082.6
51042800	Lagos			#DIV/0!	-	638274917.1
51042900	Benin			#DIV/0!	-	24649212.5
51043000	Other States Within Nigeria				-	0
51043100	Outside Nigeria				-	
SUBTOTAL						89,784,982,268.18
GRAND TOTAL						252,630,953,657.28

**GOVERNMENT OF DELTA STATE
CAPITAL/ASSET ACQUISITION BY PROGRAMME OF GOVERNMENT
YEAR ENDED 31ST DECEMBER 2023**

S/N OF CODE	PROGRAMME CODE	PROGRAMME CODE DETAILS	ACTUAL 2023	FINAL BUDGET 2023	% OF PERFORMANCE	BUDGET BALANCE	ACTUAL 2022
01	000100000010100	Economic Empowerment Through Agriculture (General)			#DIV/0!	-	597,387,516.10
02	000200000010100	Societal Re-orientation (General)			#DIV/0!	-	3,097,627,967.43
03	000300000010100	Poverty Alleviation			#DIV/0!	-	12,633,667,388.51
04	000400000010100	Improvement to Human Health (General)			#DIV/0!	-	12,402,718,187.56
05	000500000010100	Enhancing Quality Education (General)			#DIV/0!	-	37,474,168,846.85
06	000600000010100	Housing and Urban Development (General)			#DIV/0!	-	23,232,361,217.63
07	000700000010100	Gender (General)			#DIV/0!	-	281,429,979.28
08	000800000010100	Youth Development (General)			#DIV/0!	-	9,593,642,492.67
09	000900000010100	Environmental Improvement (General)			#DIV/0!	-	8,423,926,360.99
10	001000000010100	Water Resources and Rural Development			#DIV/0!	-	1,861,433,858.38
11	001100000010100	Information Communication and Technology (General)			#DIV/0!	-	2,500,000.00
12	001200000010100	Private Sector Growth and Development (General)			-	-	-
13	001300000010100	Reform of Government and Governance (General)			#DIV/0!	-	18,603,875.00
14	001400000010100	Power Generation and Distribution (General)			#DIV/0!	-	109,356,903.62
15	001500000010100	Road Transport System			#DIV/0!	-	96,457,026,913.79
16	001600000010100	Rail Transport System				-	
17	001700000010100	Inland Water Ways Transport System			#DIV/0!	-	335,419,199.50
18	001800000010100	Air Transport System				-	
19	001900000010100	Seaports System				-	
20	002000000010100	Shipping services System			#DIV/0!	-	1,093,222,452.86
21	002100000010100	Oil and Gas Development (General)				-	
22	002200000010100	GENERAL ADMINISTRATION			#DIV/0!	-	45,016,460,497.11
	TOTAL		-	-		-	252,630,953,657.28

412,531,269,362.56



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