DELTA STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL, DELTA STATE

STATE JOINT LOCAL GOVERNMENTS ACCOUNT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED, 31ST DECEMBER, 2018

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

I accept responsibility for the integrity of these Financial Statements, the information contained therein and their compliance with the Finance (Control and Management) Act 1958 as amended, the Monitoring of Revenue Allocation to Local Governments Acts 2005 and Delta State Joint Local Government Account and Allocation of Funds to Local Governments Law, 2002 as amended.

The Financial Statements shows a true and fair view of the financial position of the Delta State Joint Local Government Account Allocation Committee for the year ended, 31st December, 2018 and its operations as at that date.

CYRIL AGBELE FCA, MBA
Accountant-General/Permanent Secretary
Delta State, Asaba.
Dated this 22nd day of July, 2019

CERTIFICATE OF THE AUDITOR-GENERAL

In compliance with the provision of section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (*as amended*) and Delta State Joint Local Government Accounts Allocation Law (No. 7 of 2002 and No. 6 of 2005) I have examined the Financial Statement of the Delta State Joint Local Government Account Allocation Committee for the year ended 31st December, 2018.

The audit was conducted in accordance with auditing requirements as specified in the Delta State Joint Local Government Accounts Allocation Law (No. 7 of 2002 and No. 6 of 2005). In the discharge of my responsibility as stipulated in section 125 (5) of the Constitution, I have obtained information and explanations necessary for my audit.

In my opinion, the Statements of Account gives a true and fair view of the state of affairs of the Delta State Joint Local Government Accounts as at 31st December, 2018.

ABEL O. ESIEVO (FCNA, ACTI, MBA.)
Auditor-General (Local Government),
Delta State, Asaba.
Dated 22nd day of July, 2019

STATEMENT 1

SOURCES AND APPLICATION OF FUNDS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SOURCES	NOTE	YEAR ENDED 31/12/2018	YEAR ENDED 31/12/2017
Statutory Allocation	1	36,250,707,395.93	24,173,069,468.27
Value Added Tax	2	9,772,376,508.60	8,530,685,761.92
Excess Bank Charges	3	88,516,099.89	5,669,517.15
Foreign Exchange Gain	4	230,962,219.15	1,940,939,154.26
Forex Equalization Fund	5	1,084,739,739.47	0.00
FG Refund of Over-deduction on Foreign Debts/Paris Club Refund	6	7,455,716,474.31	2,125,814,393.30
Fund from NNPC	7	62,715,094.74	0.00
Excess Petroleum Profit Tax	8	160,802,012.28	1,240,880,604.15
Stabilization Fund	9		90,107,894.76
Total Revenue from the Federation Account (a)		**55,106,535,544.37**	**38,107,166,793.81**
10% State IGR	10	4,254,361,049.19	2,836,298,008.91
Other Incomes and Augmentation Fund	11	1,322,520,006.91	1,187,871,724.20
State Grant to Local Government		5,000,000,000.00	
Total State Allocation		**10,576,881,056.10**	**4,024,169,733.11**
Grand total (a + b)		**65,683,416,600.47**	**42,131,336,526.92**
STATUTORY PAYMENTS			
Bank Charges and Special Imprest	12	962,600,000.00	625,434,372.35
5% to Local Govt. Traditional Rulers Committees' Fund	13	2,100,481,162.44	1,318,477,720.05
1% Training Fund Paid to Local Govt. Service Commission	14	476,508,190.71	323,461,684.78
Retirement Benefit Bond: Pry School Employees	15	1,298,646,625.22	1,020,365,205.53
Retirement Benefit Bond: Council Employees	16	801,353,374.78	629,634,794.47
15% Pension Fund to Local Government Bureau	17	89,116,945.65	0.00
7.5% Contributory Pensions of Pry School Staff	18	1,191,136,946.34	705,938,100.33
7.5% Contributory Pensions of LG Staff	19	977,328,849.78	803,209,769.51
1% Overhead Paid to Local Govt. Education Secretaries	20	196,699,137.46	194,727,322.97
Past Political Office Holders	21	339,622,300.00	0.00
Biometric Savings	22	2,270,130,961.20	1,203,171,448.01
Valuation of Fixed Assets	23	87,500,000.00	0.00
Credit Facility Charges	24	41,209,410.79	0.00
Primary School Teachers' Salaries	25	21,611,752,348.68	19,771,790,961.44
Council Staff Salaries.	26	29,498,660,790.63	12,313,769,773.91
Biometric Devices Purchased		102,004,800.00	0.00
Laptop Payment		208,031,409.59	0.00
Capital Development Allocation		250,000,000.00	0.00
Purchase of Chairmen Official Cars		537,500,000.00	0.00
End of Year Celebration		125,000,000.00	0.00
Actuarial Valuation Cost	27	0.00	850,000.16
Repayment of CONPSS Loan	28	0.00	508,035,842.52
Net Distributable Funds	29	2,518,133,347.15	2,712,469,530.89
Balance C/F		0.00	0.00
Total Statutory Payments		**65,683,416,600.42**	**42,131,336,526.92**

STATEMENT 2

SUMMARY OF ALLOCATION TO LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2018

S/N	LOCAL GOVERNMENT COUNCILS	GROSS ALLOCATION YEAR ENDED 31/12/2018	GROSS ALLOCATION YEAR ENDED 31/12/2017
1	ANIOCHA NORTH	2,268,347,572.27	1,424,138,620.18
2	ANIOCHA SOUTH	2,571,630,748.11	1,565,377,456.40
3	BOMADI	1,903,790,883.61	1,405,122,960.06
4	BURUTU	2,570,803,081.00	2,041,248,921.82
5	ETHIOPE EAST	2,990,488,071.26	1,740,888,770.82
6	ETHIOPE WEST	2,895,827,662.69	1,826,859,120.05
7	IKA NORTH EAST	2,781,322,873.08	1,839,237,584.35
8	IKA SOUTH	2,751,747,873.01	1,771,001,866.44
9	ISOKO NORTH	2,702,911,121.56	1,622,830,710.85
10	ISOKO SOUTH	3,054,579,966.09	1,849,689,880.56
11	NDOKWA EAST	2,402,992,448.00	1,594,928,013.40
12	NDOKWA WEST	2,716,780,573.52	1,576,130,795.17
13	OKPE	2,524,594,136.70	1,490,603,647.93
14	OSHIMILI NORTH	2,186,113,216.70	1,542,993,720.23
15	OSHIMILI SOUTH	2,548,652,714.73	1,578,449,740.67
16	PATANI	2,136,394,357.69	1,328,707,279.00
17	SAPELE	2,635,540,643.72	1,634,598,176.93
18	UDU	2,676,762,801.09	1,635,234,959.51
19	UGHELLI NORTH	3,568,023,384.90	2,217,816,170.93
20	UGHELLI SOUTH	2,917,631,952.59	1,771,447,503.03
21	UKWUANI	2,340,544,460.82	1,416,366,673.02
22	UVWIE	2,793,773,667.07	1,686,906,241.50
23	WARRI NORTH	2,246,444,122.00	1,748,761,498.26
24	WARRI SOUTH	3,228,786,201.39	2,095,430,875.63
25	WARRI SOUTH WEST	2,268,932,066.82	1,726,565,340.18
	TOTAL	**65,683,416,600.42**	**42,131,336,526.92**

STATEMENT 3

ANALYSIS OF TOTAL ALLOCATION TO THE LOCAL GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER ,2018.

S/N	LOCAL GOVERNMENT COUNCILS	PRIMARY SCHOOL TEACHERS SALARIES	1% TRAINING FUND	5% TRAD. RULERS COMMITTEE FUND	1% LOCAL SECRETARIES ON	5% RETIREMENT BOND FOR PRY. SCH. AND COUNCIL EMPLOYEES	1.5% TO LG PENSION BUREAU	PAST POLITICAL OFFICE HOLDERS	7.5% CONTRIBUTION PENSIONS OF PRY SCH STAFF	7.5% CONTRIBUTION PENSIONS	CREDIT FACILITY CHARGES	BIOMETRIC SAVINGS	VALUATION OF FIXED ASSET REGISTER	COUNCILS SALARIES	Chairmen Official Cars	End of Year Celebration	Biometric Punch Devices	Laptop Payment	LG Capital Development	BANK CHARGES	BALANCE OF	GRAND TOTAL ALLOCATION
1	ANIOCHA NORTH	807,595,465.68	16,266,748.36	71,640,774.52	7,250,776.12	71,579,944.26	3,884,200.30	0.00	44,734,244.33	72,936,868.73	1,454,933.96	86,511,081.65	3,500,000.00	1,864,480,228.44	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	29,000,000.00	(21,660,341.10)	2,268,347,572.27
2	ANIOCHA SOUTH	735,483,362.95	17,811,864.14	78,107,408.97	4,786,370.07	82,439,331.36	3,750,238.97	2,400,000.00	40,834,959.35	36,561,575.39	1,483,795.93	95,583,808.07	3,500,000.00	1,149,524,681.53	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	218,173,914.12	2,571,630,748.11
3	BOMADI	261,741,891.33	15,342,759.12	66,768,956.33	2,430,834.53	46,819,252.98	3,134,693.19	0.00	15,019,613.45	37,034,271.11	1,115,819.28	58,117,765.35	3,500,000.00	899,805,356.27	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	385,848,925.46	1,903,790,883.61
4	BURUTU	743,581,432.31	21,572,471.86	95,959,863.44	6,773,846.20	61,859,265.16	2,513,155.83	972,300.00	43,843,234.81	33,417,241.39	1,281,787.36	95,895,143.64	3,500,000.00	688,783,782.82	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	35,000,000.00	688,851,698.96	2,570,803,081.00
5	ETHIOPE EAST	1,215,846,087.18	19,542,718.79	87,307,836.73	11,833,090.33	104,417,483.06	4,181,842.74	20,800,000.00	72,781,218.88	37,944,643.94	2,044,374.97	129,591,148.68	3,500,000.00	1,491,710,778.90	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	35,000,000.00	(402,807,533.16)	2,990,488,071.26
6	ETHIOPE WEST	1,137,742,850.07	20,347,922.98	89,432,971.92	10,223,461.74	97,808,114.31	3,772,711.33	4,800,000.00	62,910,955.39	42,263,813.92	1,967,146.85	141,787,393.81	3,500,000.00	1,448,891,864.73	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	(248,733,458.77)	2,895,827,662.69
7	IKA NORTH EAST	1,020,260,239.55	21,162,856.05	94,815,453.72	9,181,207.66	101,871,750.50	3,516,162.00	21,600,000.00	55,784,991.08	38,354,128.64	1,833,533.78	177,584,218.36	3,500,000.00	1,177,095,911.25	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	(16,582,616.81)	2,781,322,873.08
8	IKA SOUTH	1,117,785,187.19	19,979,601.28	89,175,211.36	10,556,553.09	100,524,896.18	3,566,271.18	16,800,000.00	61,480,834.94	36,709,822.16	1,816,639.55	87,893,125.37	3,500,000.00	1,191,091,954.58	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	(71,035,299.93)	2,751,747,873.01
9	ISOKO NORTH	799,974,919.24	18,884,869.34	83,907,466.88	6,222,653.34	81,887,298.48	3,005,436.95	15,600,000.00	39,963,233.26	48,224,273.81	1,593,995.15	64,223,304.25	3,500,000.00	1,236,292,268.23	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	258,831,046.47	2,702,911,121.56
10	ISOKO SOUTH	1,391,230,845.60	21,229,701.40	93,877,287.44	13,136,783.30	123,423,153.16	3,578,457.05	150,000.00	78,576,420.74	31,131,911.48	2,083,118.22	154,126,869.78	3,500,000.00	1,217,091,848.53	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	(287,147,006.82)	3,054,579,966.09
11	NDOKWA EAST	837,213,675.45	17,649,984.35	78,843,772.80	7,661,822.64	80,543,415.20	2,783,119.44	28,400,000.00	46,154,993.15	34,594,821.53	1,591,061.11	94,700,805.33	3,500,000.00	1,113,772,331.82	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	(44,348,083.04)	2,402,992,448.00
12	NDOKWA WEST	720,234,418.92	18,458,839.76	81,215,437.68	6,684,149.49	84,850,155.28	4,229,213.58	37,800,000.00	39,235,156.92	41,278,811.85	1,594,131.67	67,987,684.85	3,500,000.00	1,207,777,806.79	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	(94,699,146.50	2,483,992,448.00
13	OKPE	628,395,873.79	17,814,479.73	74,403,176.92	5,827,342.84	76,000,970.18	3,769,642.58	0.00	34,639,198.78	40,000,311.05	1,548,263.42	100,531,525.13	3,500,000.00	1,431,500,492.24	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	36,941,515.75	2,716,780,573.52
14	OSHIMILI NORTH	485,904,748.43	16,681,811.09	72,946,280.34	4,222,815.73	56,993,773.64	3,530,777.61	23,400,000.00	26,768,164.79	35,678,639.53	1,239,222.71	64,129,199.78	3,500,000.00	936,218,562.33	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	38,600,000.00	367,389,654.79	2,524,594,136.70
15	OSHIMILI SOUTH	759,846,171.01	18,878,638.82	79,155,063.68	6,795,159.70	85,761,242.43	3,776,537.51	600,000.00	41,714,131.29	46,676,413.96	1,608,657.77	64,456,337.59	3,500,000.00	1,217,463,233.76	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	13,217,287.50	2,186,113,216.70
16	PATANI	516,646,970.71	14,941,747.36	65,369,632.20	4,740,387.55	49,537,248.74	3,134,701.41	17,400,000.00	29,908,817.85	31,783,953.56	1,283,516.09	65,331,543.99	3,500,000.00	1,035,947,867.18	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	29,000,000.00	229,647,905.83	2,548,652,714.73
17	SAPELE	1,034,793,534.87	18,819,592.31	82,338,893.76	9,314,881.81	93,014,487.34	3,835,526.66	30,600,000.00	55,916,230.60	34,632,409.77	1,726,680.54	76,837,751.24	3,500,000.00	1,193,401,336.88	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	(63,509,622.30)	2,635,540,643.72
18	UDU	858,001,617.70	19,350,783.34	86,569,977.00	7,007,883.57	74,875,682.72	4,093,895.90	14,400,000.00	47,131,643.47	44,650,657.83	1,733,100.22	92,489,514.47	3,500,000.00	1,293,316,443.45	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	31,381,886.58	2,676,762,801.09
19	UGHELLI NORTH	1,633,600,490.51	25,530,195.71	113,117,870.32	14,000,642.41	141,963,475.78	3,752,831.28	36,600,000.00	88,689,773.38	46,854,292.45	2,508,509.39	88,875,812.38	3,500,000.00	1,559,850,992.26	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	(263,672,546.04)	3,568,023,384.90
20	UGHELLI SOUTH	1,375,138,234.76	20,460,531.00	89,623,726.76	12,465,439.94	102,830,294.50	3,289,742.09	19,800,000.00	75,586,288.83	36,149,977.23	2,159,828.46	110,626,872.46	3,500,000.00	1,318,998,604.93	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	59,000,000.00	(268,207,184.79)	2,917,631,952.59
21	UKWUANI	877,170,895.05	15,381,884.75	71,878,776.48	6,176,215.69	71,159,439.56	3,147,793.09	10,800,000.00	36,904,450.23	35,884,523.91	1,602,842.87	63,878,613.76	3,500,000.00	1,015,715,495.66	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	356,630,664.55	2,340,544,460.82
22	WARRI NORTH	239,678,737.58	19,102,151.96	85,410,733.72	2,271,779.77	45,203,424.78	3,517,846.31	21,600,000.00	44,330,389.30	51,345,413.98	1,685,136.12	74,959,366.14	3,500,000.00	1,497,178,533.21	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	30,609,257.39	2,793,773,667.07
23	WARRI SOUTH	1,237,497,207.47	23,728,127.40	103,787,139.36	11,231,895.39	118,485,931.64	3,462,293.52	0.00	66,744,800.66	38,517,830.99	1,950,872.84	105,251,118.69	3,500,000.00	1,106,856,133.86	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	752,387,951.17	3,246,444,132.00
24	WARRI SOUTH WEST	522,648,991.53	18,379,664.05	82,833,564.35	4,804,531.07	61,189,616.60	3,415,250.79	15,100,000.00	29,423,978.18	42,363,533.17	1,349,205.42	98,677,207.53	3,500,000.00	836,305,528.27	21,500,000.00	5,000,000.00	4,000,192.00	8,371,254.22	10,000,000.00	23,000,000.00	335,800,636.54	2,228,786,201.39
25	TOTAL	21,611,752,348.68	476,607,195.83	2,100,541,163.35	196,785,426.45	2,100,163,755.83	89,116,945.65	339,622,300.00	1,191,136,947.38	977,280,852.75	41,209,410.67	2,270,130,961.20	87,500,000.00	29,498,660,790.63	537,500,000.00	125,000,000.00	102,004,800.00	208,031,353.59	250,000,000.00	962,600,000.00	2,518,133,347.15	65,683,416,600.42