



DELTA STATE URBAN WATER CORPORATION

Means of Verification (MOVs)

Revised SURWASH Score Card 2025

SEPT., 2025

INSTITUTIONAL READINESS

INSTITUTIONAL ACCOUNTABILITY AND SUSTAINABILITY SENIOR MANAGEMENT MEETING MINUTES

MINUTES OF MEETING OF SENIOR MANAGEMENT, DELTA STATE URBAN WATER CORPORATION HELD ON 20TH FEBRUARY 2025 IN THE CORPORATION CONFERENCE ROOM ASABA.

1.0 PRESENT

Engr. S.E Ayigbe <i>Functioning General Manager</i>	Chairman
Mr. J.U Osiatuma <i>Director, WRP/TSS</i>	Member
Miss Onwuka Lawretta <i>Director, Finance & Accounts</i>	Member
Engr. A.U. Maduka <i>Director, Technical services</i>	Member
Mr. David Ihienchukwu <i>Director, Admin</i>	Member
Mr. Pius Ayiofor <i>Director, Commercial Services</i>	Member
Miss Mairiga Rufus <i>Director, H/H</i>	Member
Mr. Abanokwu Augustine <i>Prin. Admin Officer (PA)</i>	Member
Mr. Edike I. Goodluck <i>ACAO (P&E)</i>	Secretary / Member

2.0. OPENING

The meeting was declared open with prayer said by Mr. Abanokwu at 10:14am.

Chairman
Signed
4/3/25

The functioning General Manager (G.M), Engr. Ayigbe welcomed members and informed that Engr. N. I. Okoh had handed over to him and the Chairman, Board of Directors had given him a letter appointing him to act as the functioning General Manager (GM). He thanked members for attending the meeting and solicited for their support and cooperation to actualize the mandate of the Corporation. He stressed the need for love, peace and unity among the management staff.

2.1 Responses

- 2.1.1 Responding, Mr. Osiatuma congratulated the functioning GM and stated that he was happy with the development and hope that normalcy will now return in the system.
- 2.1.2 In the same vein, Mr. Ihienchukwuku said that he was happy for the change and he advised members to learn from the past and also solicited for peace and understanding.
- 2.1.3 On her part, Miss Onwuka while congratulating the functioning G.M, solicited for love and support among members.
- 2.1.4 Other members congratulated the functioning G.M and prayed to God to bestow him with wisdom to pilot the affair of the Corporation.

3.0. FUNCTIONING G.M ADDRESS

The functioning G.M informed the house of the following:-

3.1 CORPORATION MANDATE

The functioning G.M reminded members that the mandate of the Corporation is to supply potable water to the populace and is paramount to him and enjoined members to synergize with him to achieve the set goals and the objectives. He rallied members to co-operate with him to change the narratives as there will be calls for meetings regularly with the various departments.

3.2 REVIEW OF POLICY AND LAW

The functioning G.M informed members that the Hon. Commissioner; Ministry of Water Resources Development had constituted a Committee to review Delta State Water Policy and Law and three (3) Representatives were

*Chairman
{
4/3/25*

nominated from each Agency. He further informed that he, Mr. Osiatuma and Mr. Ayiofor were nominated to serve in the Committee, and with his present appointment he called for a volunteer to serve along with the other two (2) persons. As there was no volunteer he nominated Engr. Maduka as a member of the Committee.

3.3 INDEPENDENT POWER PLANT (IPP)

The functioning G.M briefed members on efforts to get electrical power supply from the Delta State IPP and called for more suggestions. The management after due deliberation resolved to do a follow up.

3.4 THE CORPORATION PREMISES AND STAFF MORALE (SANITATION AND TRAINING)

The functioning G.M informed that the sanitation of the Corporation premises is poor and staff morale is low. He therefore mandated the Director, Admin to articulate staff training and cleanliness of the Corporation compound.

3.5 SURWASH JOBS, FILES, EQUIPMENT.

The Chairman informed management that the SURWASH program will be sustained and the Corporation will brace up to overcome some challenges in order not to be left behind. He told the house that some files were sent to DFA and D WRP/TSS offices prior to GM handover, also some equipment in GM office were moved to DHH office. He mandated DFA, D (WRP/TSS) and DHH to release all such files and equipment to appropriate offices.

3.6 HILUX AND COROLLA VEHICLES.

The Chairman informed that Engr. Okoh mentioned that Hilux vehicle is with Mr. Midwest Otobo and it should be retrieved. He therefore mandated DTS to retrieve Hilux Vehicle from Mr. Midwest Otobo, Toyota Corolla car from PA to GM and small Toyota Corolla car from DA to enable the Corporation functionalize them for use.

*Chairman
S/Senior
4/3/25*

3.7 ISSUE OF RICE.

The functioning G.M said that from the handover note of Engr. Okoh, purchase of rice worth #14M (**Fourteen million Naira only**) on credit was made and that the rice is presently in the Commercial department. This issue was extensively deliberated by members, after an exhaustive deliberations, majority of the management disassociated themselves from the rice issue and advised that the rice be returned to the supplier since management don't know how the rice was purchased and kept with Director of Commercial. However, the functioning G.M adjourned discussion on the rice to next meeting.

4.0 ADJOURNMENT/ CLOSING.

A motion for adjournment of the meeting was made by Mr. Osiatuma and was seconded by Miss Onwuka. The meeting ended with prayer said by Miss Onwuka at 11:54am.


Engr. S/E Ayigbe
Chairman

4/3/25

 20/02/2025
Mr. Edike I. Goodluck
Secretary



DELTA STATE MINISTRY OF WATER RESOURCES DEVELOPMENT

**SUSTAINABLE URBAN AND RURAL WATER SUPPLY, SANITATION AND HYGIENE
(WORLD BANK ASSISTED PROGRAMME)**

**DELTA STATE SUSTAINABLE URBAN AND RURAL WATER SUPPLY, SANITATION
AND HYGIENE PROGRAM**

ANNUAL REPORT



DELTA STATE URBAN WATER CORPORATION

JANUARY, 2025

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ABBREVIATIONS AND ACRONYMS

ARAP	Attributed Resettlement Action Plan
BCC	Behavioural Change Communication
BoD	Board of Directors
CoC	Code of Conduct
CLTS	Community Led Total Sanitation
CNC	Clean Nigeria Campaign
CSO	Civil Service Organization
DESUWACO	Delta State Urban Water Corporation
DESWAREC	Delta State Water and Regulatory Commission
DLI	Disbursement-Linked Indicator
DLR	Disbursement-Linked Result
E&S	Environmental and Social
ESMP	Environmental and Social Management Plan
ESSA	Environmental and Social Systems Assessment
FGN	Federal Government of Nigeria
FMWR	Federal Ministry of Water Resources
FPIU	Federal Program Implementation Unit
GBVAP	Gender-Based Violence Action Plan
GoN	Government of Nigeria
GRM	Grievance Redress Mechanism
GRS	Grievance Redress Service
IA	Implementing Agency
IDA	International Development Association
IEC	Information, Education, and Communication
IPF	Investment Project Financing
LGA	Local Government Area
MEP	Ministry of Economic Planning
MIS	Management Information System
MWRD	Ministry of Water Resources and Development

NAP	National Action Plan for the Revitalization of Nigeria’s Water, Sanitation, and Hygiene Sector
NGO	Non-Governmental Organization
NO	No Objection
NWRI	National Water Resources Institute
O&M	Operations and Maintenance
ODF	Open Defecation Free
OHSP	Occupational Health and Safety Plan
PAD	Program Appraisal Document
PAP	Program Action Plan
PDO	Program Development Objective
PEWASH	Partnership for Expanded Water Supply, Sanitation, and Hygiene
PFMU	Public Financial Management Unit
PforR	Program for Results
PIAP	Performance Improvement Action Plan
PIR	Policy, Institutional and Regulatory
PIU	Program Implementation Unit
POM	Program Operations Manual
PSP	Private Sector Participation
RA	Results Area
RFQ	Request for Quotation
RUWASSA	Rural Water Supply and Sanitation Agency
SDG	Sustainable Development Goal
SEP	Stakeholder Engagement Plan
SMWR	State Ministry of Water Resources
SPIU	State Program Implementation Unit
SSC	State Steering Committee
STEP	Systematic Tracking of Exchanges in Procurement
DESUWACO	Small Town Water Supply and Sanitation Agency

SURWASH	Sustainable Urban and Rural Water Supply, Sanitation, and Hygiene Program
TA	Technical Assistance
TOBs	Toilet Business Owners
TMP	Traffic Management Plan
TOR	Terms of Reference
ToT	Training of Trainers
WASH	Water Supply, Sanitation, and Hygiene
WASHCOM	Water Supply, Sanitation, and Hygiene Committee
WASHIMS	Water Supply, Sanitation, and Hygiene Information Management System
WCA	Water Consumer Association
WMP	Waste Management Plan
WSS	Water Supply and Sanitation

PROGRAM SUMMARY

Title	<i>Delta State Sustainable Urban and Rural Water Supply, Sanitation and Hygiene</i>
Project ID	<i>P170734</i>
IDA Credit No	<i>IDA 6882-NG</i>
Implementing Agency	<i>Rural Water Supply and Sanitation Agency (RUWASSA)</i> <i>Small Town Water Supply and Sanitation Agency (STOWASSA)</i> <i>Delta State Urban Water Corporation (DESUWACO)</i>
Effective date	<i>14th January, 2022</i>
Closing Date	<i>13th January, 2027</i>
Duration	<i>Six (6) Years</i>
Partners	<i>World Bank</i>
Target Area	<i>Six (8) Selected LGAs (Ndokwa West, Okpe, Ughelli North, Isoko South, Bomadi, Ukwuani, Oshimilli North and Oshimilli South.</i>
Beneficiaries	<i>Urban, Small Town and Rural Communities</i>
Credit Amount Delta	<i>USD (\$) 91,995,144.60</i>
	<i>SDR=</i>
PforR)	<i>USD (\$) 89,495,144.60</i>
IPF	<i>USD (\$) 2.5M</i>
Goal of the project	<i>Improving Water Supply, Sanitation and Hygiene Services in Delta State</i>

EXECUTIVE SUMMARY

The SURWASH Program introduces a results-based approach with the potential to propel Nigeria's efforts to ensure that all its people have access to sustainable and safely managed Water Supply, Sanitation and Hygiene (WASH) services. It also introduces an innovative approach to sector programming that leverages incentives to simultaneously deliver infrastructure that works, policies that govern and institutions that sustain. It consists of a US\$640 million Programme-for-Results (PforR) and a US\$60 million Investment Project Financing (IPF) component over a six-year period while for Delta State SURWASH a proportion of USD (\$) 89,495,144.60 Program-for-Results (PforR) and a US\$2.5 million Investment Project Financing (IPF) component over a six-year period. The program has two key result areas that contribute to the achievement of the Project Development Objective (PDO) namely:

- Result Area 1: Strengthened sector policies and institutions for improved services. The program will develop and improve existing institutional strengthening systems and processes. It will present principles and minimum standards to deliver WASH services in the state and Nigeria as a whole.
- Result Area 2: Improved access to water supply, sanitation, and hygiene services. Increasing access to clean water and improved sanitation are key to preventing the spread of WASH related diseases. The Program is aimed at increasing efficiency and improving performance of existing systems, through infrastructure rehabilitation and small-scale works that improve the optimization of existing infrastructure.

The first quarter (January – March) 2024, the corporation witnessed the independent verification with SPIU and the enumerators on the 2023 rehabilitated water scheme, pre bidding and bidding of new eight (8) civil works, the PIAP sensitization, Policy review, SBCC Baseline validation meeting with the team to ascertain the stand on implementation and progress moving forward to achieve its goals of maintaining and improving water, sanitation, and hygiene services for the benefit of its Urban areas, kick-off meeting with the contractors. DESUWACO Sanitation Team conducted a seminar in Orerokpe, Okpanam and Ozoro on Social and Behavioural Change Communication on Conducting of Baseline and Household Connections

The second quarter (April – June) 2024 saw DESUWACO make notable progress in water. The WASH facilities rehabilitated in year 2023 remain fully operational and in use, providing essential services to beneficiaries. Communities continue to benefit from access to clean water contributing to better health outcomes and enhanced quality of life.

Collaboration with the Clean Nigeria Campaign (CNC), DESUWACO, in partnership with other implementing agencies (IAs) in the state, strengthened its collaboration with the Clean Nigeria Campaign (CNC). This initiative aims to educate Local Government Areas (LGAs) and communities on the importance of building and using toilets to eliminate open defecation (OD). As part of these efforts, DESUWACO developed a comprehensive advocacy and community sensitization plan designed to support the achievement of the Disbursement Linked Indicator (DLI) on eliminating open defecation.

On Civil Works and Procurement, DESUWACO advertised Eight (8) civil works projects. This initiative aimed to expand access to water to Households. The procurement process for the rehabilitation and improvement of Eight (8) water supply schemes in Eight (8) selected Urban areas commenced. These projects are critical to improving access to clean water . Also, in within the quarter, a meeting organized by the SPIU M&E unit

brought together DESUWACO staff to discuss the way forward for the Performance Implementation Action Plan (PIAP) and the execution of civil works. DESUWACO continued implementing PIAP that required no financial resources (Hanging Fruit). A detailed work plan was prepared and submitted for approval, with activities aligning with broader program goals. Contractors were mobilized to start work

In the third quarter 2024, DESUWACO demonstrated significant progress in achieving its program objectives by initiating key discussions, training sessions, stakeholder collaborations, and infrastructure development activities. Below is an organized and detailed summary of the quarter's milestones:

Strategic Planning: DESUWACO commenced discussions and formulated strategies aimed at achieving the targets set for 2024. These deliberations focused on aligning activities with the program's objectives, identifying priorities, and ensuring effective resource utilization to drive impactful outcomes.

In July 2024: Capacity Building and Implementation: A comprehensive training program was organized for contractors to enhance their understanding of critical topics such as: Gender-Based Violence (GBV), Grievance Redress Committees (GRCs), Codes of Conduct (COC), Waste Management, Labor Policies. This training aimed to promote ethical practices, strengthen accountability, and ensure that construction activities align with international standards and community needs. Implementation of Non-Financial Implication of the PIAP APTs: Facilitator began executing APTs that did not involve financial implications. Detailed work plans were developed and submitted, pending approval, to facilitate seamless implementation.

In August 2024: Stakeholder Engagement and Awareness: A stakeholder forum was held to emphasize the urgency of collaboration in meeting the program's annual targets. This forum fostered dialogue among key actors, ensuring alignment and commitment to shared goals, the Corporation performance quarterly meeting with management was held

In September 2024: Progress Reporting and Collaboration: Supervisors reported on the progress of the eight (8) Urban waterworks projects, By this time, several contractors had achieved 80% completion of their construction sites, with ongoing monitoring to ensure compliance with quality standards. Collaborative Efforts; The active collaboration between contractors, WCAs, and GRCs was instrumental in maintaining the quality of construction work. These partnerships also helped ensure the long-term functionality and sustainability of the water infrastructure being developed.

During the fourth quarter of 2024, DESUWACO made notable progress in its efforts to improve water infrastructure and strengthen program implementation across Five (5) Local Government Areas (LGAs).

In October 2024, Progress reports on the development of Eight (8) Urban waterworks across Five(5) LGAs were presented by supervisors. These reports provided insights into the ongoing construction efforts and highlighted areas for improvement.

In November 2024. Supervisors provided updated progress reports on the Eight(8) Urban waterworks, noting significant advancements. Several contractors reported 90% completion of their projects, with supervisors emphasizing adherence to quality standards.

A refresher training program was conducted for enumerators and supervisors. The training focused on using the Kobo Collect Tool/ODK for efficient and accurate data collection, ensuring improved monitoring and reporting of ongoing projects.

In December 2024, Key personnel, including representatives from the Department of Planning, Research, and Statistics (DPRS) and the Monitoring and Evaluation Officer (M&EO), attended a Dashboard Management Training organized by the World Bank. This training enhanced their ability to monitor and manage program data effectively. DESUWACO organized additional meetings and training sessions for both staff and stakeholders. These sessions focused on further aligning the PIAP with practical implementation strategies, fostering better collaboration, and ensuring capacity building across all levels of involvement.

Summary

The fourth quarter demonstrated DESUWACO's commitment to achieving its objectives through systematic planning, stakeholder collaboration, and capacity building. Progress in the construction of Urban waterworks, quality assurance mechanisms, and the active involvement of community-based associations underscores the organization's focus on delivering sustainable and impactful results.

Key Achievements of the Reporting Period

- i. **Submission of Monthly Reports to the SPIU:** Regular monthly reports were meticulously prepared and submitted to the State Project Implementation Unit (SPIU). These reports provided detailed updates on project progress, challenges encountered, activities and achievements of the corporation, measures taken to ensure smooth implementation of civil works and PIAP.
- ii. **Submission of Quarterly Reports (First Quarter – 4th Quarter Report) to the SPIU:** The comprehensive quarterly report was successfully compiled and submitted to the SPIU. This report highlighted significant milestones, key activities, and the overall progress made during the quarter, serving as an essential document for program monitoring and evaluation.
- iii. Submission of CRR to SPIU as requested by the FPIU
- iv. Submission of Semester Scorecard
- v. **Participation in Dashboard Training:** Representatives from DESUWACO actively participated in a Dashboard Management Training organized by the World Bank. This training enhanced the organization's ability to utilize dashboard tools for effective data monitoring, analysis, and decision-making. The team is now better equipped to track key performance indicators and streamline project oversight.

SECTION 1:

THE PREAMBLE

The Program introduces a results-based approach with the potential to propel Delta State efforts to ensure that all its people have access to sustainable and safely managed Water Supply, Sanitation and Hygiene (WASH) services. It also introduces an innovative approach to sector programming that leverages incentives to simultaneously deliver infrastructure that works, policies that govern, and institutions that sustain. It consists of a US\$640 million Programme-for-Results (PforR) and a US\$60 million Investment Project Financing (IPF) component over a six-year period. The technical assistance (TA) provided under the IPF component will address critical institutional development and capacity gaps within implementing agencies. This Program intends to strengthen and expand access to WASH services in Nigeria while simultaneously improving their effective management and sustainability. To achieve this objective, the Program

has constituted the following two result areas (RAs) to guide the Program to its logical conclusion and achieve the goals of Nigeria's National Action Plan (NAP) for the Revitalization of the WASH Sector:

To achieve this objective, the Program focuses on two keys Result Areas:

Result Area 1 - Specifically seeks to address Nigeria's policy and institutional deficiencies that have constrained the government's ability to improve access levels by supporting participating states to carry out necessary institutional reforms and strengthen their capacity to deliver sustainable WASH services.

Result Area 2 – Supports incentive WASH infrastructure deficits across urban and rural areas with an emphasis on compliance to quality design and construction standards, and post-construction support to maintain its functionality. Further, the Program aims to increase efficiency and improve the performance of existing systems, through infrastructure rehabilitation and small-scale works that improve the optimization of existing infrastructure. The Program will support the Delta State efforts to end open defecation and promote hygienic practices through the Clean Nigeria Campaign, taking a comprehensive approach to tackle behavioral, financial, and market-related constraints.

The SURWASH Program (cr. IDA 6882-NG), became effective on 14th January 2022 with a budget of US\$700million.

❖ **Program Development Objective**

The objectives of the program are – To increase access to water, sanitation, and hygiene services and To strengthen sector institutions in participating states of Nigeria.

A. Program Disbursement Linked Indicators (DLI)

There are seven (7) DLIs and two sub DLIs across the Result Areas specific to SURWASH program.

RA 1: Strengthened Sector Policies and Institutions for Improved Services

- DL 1 Design of National WASH fund to enable its establishment.
- DL 2 Design, adoption and implementation of state PIR plans and achievement of annual targets.

RA 2: Improved Access to Water Supply, Sanitation and Hygiene Services.

- DLI 3 People provided with basic drinking water service under the Program.
 - Sub-DLI 3.1: Performance improvement of state water supply implementing agencies.
- DLI 4 People with access to a sustainably functioning water service.
- DLI 5 Households with improved sanitation facilities constructed or rehabilitated under the Program.
 - Sub-DLI 5.1: Performance improvement of state sanitation implementing agencies.
- DLI 6 Communities have achieved community-wide sanitation status (ODF+) or number of ODF+ communities having maintained their status.
- DLI 7 Schools and healthcare facilities with functional, improved water supply, sanitation and handwashing facilities constructed or rehabilitated under the Program.

The achievement of DLIs triggers disbursements to the states based on their achievements measured by a third-party independent verification assessment. Once disbursed, these funds may be used for increased investments for activities in the water supply and sanitation sector in the participating States and FPIU to support the SURWASH outcomes.

A. Program Funding Arrangements

Federal/State	Activities for IPF	IPF Funding Allocation in US\$ million	Activities for PforR	Notional Allocation for PforR in US \$ million
FMWR	Support TA activities critical to Program activity and support to assist new states (Tier 2 States) in preparing for future investments	25,000,000.00	Design of National WASH fund	5,000,000.00
Delta	On-lent to the states to address identified institutional and capacity gaps.	2,500,000.00	To incentivize States to rapidly expand access to sustainable services fostering nationwide momentum towards the achievement of SDGs	89,495,144.60
Ekiti		2,500,000.00		70,039,867.79
Gombe		2,500,000.00		112,214,110.16
Imo		2,500,000.00		89,547,630.99
Kaduna		2,500,000.00		70,103,415.52
Katsina		2,500,000.00		133,977,499.18
Plateau		2,500,000.00		69,622,331.76
New States (unallocated)	Additional states when on boarded to the Program	17,500,000.00		
Total		60,000,000.00		640,000,000.00

B. Project Implementation Arrangement

As stated above, the bulk of the fund is being invested at the state level with focus on their Implementing Agencies (IAs). Therefore, a separate Program Implementation Unit (PIU) was established for each State and one for Federal Ministry of Water Resources (FMWR). The PIU in each state manages the technical aspects of the program, whilst the financial management is taking place in the Project Financial Management Unit (PFMU), which is in the office of the State's Accountant General. In the PFMU, a staff of PIU was posted to oversee and manage the SURWASH account. At the federal level, however, both the technical and financial management are taking place within the FPIU. In addition to implementing the federal components of the project, the roles of the FPIU are (a) resources and information help desk, (b) facilitator of selected quality control, (c) coordinator at the national level and (d) overseer of project evaluation. The details of implementation activities and time frame are documented in the Program Operational Manuals (POM).

SECTION 2:

QUARTERLY PROGRESS MONITORING REPORT (PMR)

Summary table of program key Result Areas and Implementation arrangement (The consolidated performance should be disaggregated by state –SPIU).

KPIs	Annual Target (Q1,Q2,Q3 & Q4)	Semi-Annual Target	Quarterly Target	2023 Annual Achievement	Quarterly Achievement (Jan-Dec., 2024)
Design, adoption and implementation of State PIR Plans and achievement of annual targets: DLI 2	1	1	1	1	0
People provided with basic drinking water service under the Program (Number): DLI 3	42,975	21,487	10,744	13,660	13,780
Performance improvement of state Water Supply sector institutions and service providers (Yes/No): DLI 3.1	1	1	1	0	0
People provided with access to sustainably functioning Water Services: DLI 4	0	0	0	0	0
Households with improved sanitation facilities constructed or rehabilitated under the Program: DLI 5	1,606	803	402	0	0
Performance improvement of state sanitation implementing agencies: DLI 5.1	1	1	1	0	0
Communities having achieved community-wide sanitation status (ODF+) or number of ODF+ communities having maintained their status: DLI 6	3	1	1	0	0
Schools and healthcare facilities with functional, improved water supply, sanitation and handwashing facilities constructed or rehabilitated under the program: DLI 7	14	7	4	4	0

SECTION 3:

STATUS OF PROGRAM IMPLEMENTATION (JANUARY - DECEMBER, 2024)

- ***RA 1: Strengthened Sector Policies and Institutions for Improved Services***
DLI 1 Design of National WASH fund to enable its establishment.

DLI 2 Design, adoption and implementation of state PIR plans and achievement of annual targets.

Nil, N/A for

- ***RA 2: Improved Access to Water Supply, Sanitation and Hygiene Services***
DLI 3: People provided with basic drinking water service under the Program

This indicator monitors the number of people receiving basic drinking water services through the program.

Throughout 2024, DESUWACO made substantial strides in improving water access and infrastructure, emphasizing household well-being and sustainability.

In first quarter 2024, the procurement process for the rehabilitation of Eight (8) water schemes in Urban areas across the Five(5) Local Government Areas (LGAs) commenced. Certificates of No Objection were secured, and award letters were issued for all Eight (8) water projects, Site handovers and contractor mobilization began, with materials being delivered to construction sites, meetings with contractors to enhance contractor's capacity to adhere to ethical and sustainable practices during project implementation.

In second quarter 2024, maintaining access to Drinking Water with Eight (8) new rehabilitation of water facilities were undertaken during this period. The beneficiary communities include Koko (Warri North LGA), Owa-Alero and Owa-Ekei (Ika North East LGA), Umunede (Ika North East LGA), and Boji Boji Metropolis (Ika North East LGA), Obiaruku (Ukwuani LGA), Kwale (Ndokwa west LGA), and Ughelli (Ughelli North LGA). This ongoing service delivery underscored the organization's commitment to maintaining essential water supply systems.

In third quarter 2024, DESUWACO developed a strategic framework for implementing the Performance Improvement Action Plan (PIAP). This plan outlined targeted actions to enhance water infrastructure and improve service delivery. Intensive discussions and planning efforts for the PIAP workplan were initiated, with the finalized document pending approval and endorsement from the World Bank. Collaborative efforts with stakeholders continued, fostering alignment on priorities and promoting a unified approach to achieving program goals.

In fourth quarter 2024, Active progress was recorded in the construction and rehabilitation of 8 water schemes, signaling significant advancements in ensuring sustainable water access for under served Urban populations. These achievements reflect the cumulative efforts and strategic planning undertaken in the earlier quarters to address critical water infrastructure needs. The program remains dedicated to ensuring that essential water services reach under served communities. By addressing water infrastructure challenges, DESUWACO aims to enhance the quality of life and promote better health outcomes for populations in Urban. The year's activities collectively underscore the corporation's unwavering commitment to sustainable development and long-term community benefits.

The table below shows numbers of beneficiaries as at January-December (Quarterly), 2024 -

IAs	SEX	4 th Quarterly Total	3 rd Quarterly Total	2 nd Quarterly Total	1 st Quarterly Total
DESUWACO	Female				
	Male				
Total					

DLI 3.1: Performance improvement of state Water Supply sector institutions and service providers (Yes/No)

This indicator tracks the progress made in improving the performance of state water supply implementation agencies.

First Quarter, Progress in the 2023 Performance Improvement Action Plan (PIAP) was delayed due to implementation challenges.

Second Quarter, DESUWACO developed a comprehensive strategic approach for implementing the PIAP. Discussions and planning for the PIAP workplan were actively pursued, with the finalized document awaiting approval and endorsement from the World Bank. These planning efforts underscored the organization's commitment to addressing water supply challenges through a structured and well-defined framework.

Third Quarter, a validation meeting was convened to address gaps in the state water policy. This meeting highlighted areas requiring refinement and alignment with the PIAP's goals. The organization prioritized low-hanging fruit, focusing on achievable and immediate tasks to maintain momentum. DESUWACO held progress meetings to evaluate the PIAP's implementation status, facilitating a coordinated approach to strengthen state-level water service delivery through practical, incremental steps.

Fourth Quarter, A second validation meeting was held focused on further addressing policy gaps and refining the state water policy to ensure its alignment with practical implementation needs. Efforts under the PIAP concentrated on actionable priorities, integrating immediate tasks into the broader strategy to ensure consistent progress. The quarter, saw significant advancements in PIAP implementation. Specific activities were executed to achieve APTs systematically, with comprehensive documentation ensuring transparency and accountability.

The year 2024 marked a concerted effort by DESUWACO to overcome initial challenges and drive progress in the implementation of the PIAP.

DLI 4: People provided with access to sustainably functioning Water Services

This indicator tracks the number of people gaining access to sustainably functioning water services.

DLI 5: Households with improved sanitation facilities constructed or rehabilitated under the Program.

This indicator measures the number of households that have improved sanitation facilities constructed or rehabilitated under the Program.

Under this DLI, DESUWACO developed an advocacy and community sensitization plan to help achieve this DLI. To achieve this Disbursement Linked Indicator (DLI), DESUWACO has formulated a comprehensive advocacy and community sensitization strategy designed to raise awareness about the importance of improved sanitation and encourage active participation from community members.

As part of these efforts, DESUWACO collaborated with RUWASSA and STOWASSSA to convene a strategic meeting with the Clean Nigeria Campaign (CNC). The meeting focused on developing actionable steps for implementing the Performance Improvement Action Plan (PIAP) and emphasized quick-win initiatives to ensure measurable progress. During the discussions, specific activities related to this DLI were identified, and responsibilities were delegated to key staff members to facilitate efficient and targeted implementation.

These combined efforts aim to drive significant improvements in household sanitation infrastructure, enhance community engagement, and contribute to the overall success of the program's sanitation goals.

DLI 5.1: Performance Improvement of State Sanitation Agencies.

This indicator measures the progress made in improving the performance of state sanitation implementation agencies.

Efforts to finalize the workplan for the State Sanitation PIAP are actively ongoing, with discussions aimed at securing approval from the World Bank. These deliberations focus on refining the workplan to align with international standards and the program's overarching goals.

In the meantime, DESUWACO has proactively developed a comprehensive strategic plan to guide the implementation of its PIAP. This plan prioritizes the execution of APTs as outlined in the workplan.

DLI 6: Communities having achieved community-wide sanitation status (ODF+) or number of ODF+ communities having maintained their status.

This indicator measures progress in improving state sanitation agencies' performance. This DLI aims to achieve Open Defecation Free (ODF+) sanitation status under the program. However, no progress was recorded during the reporting period.

DLI 7: Schools and healthcare facilities with functional, improved water supply, sanitation and handwashing facilities constructed or rehabilitated under the Program.

YEAR IAs	2024					
	No. of Water Schemes Completed As At 2023	No. of Water Schemes On-going	No. of Beneficiaries As At January-December 2024			Remarks On On-going Water Scheme
			Male	Female	Total	
DESUWACO	1	8	356	68	424	
Total	1	8	356	68	424	

SECTION 4:

PforR (Show the state budget release and WB advance if any)

IMPLEMENTING AGENCIES ANNUAL BUDGET AND RELEASES

IA	State2024 Budget	Amount Released	Amount Utilized
DESUWACO	400,000,000	38,000,000	38,000,000
Total	400,000,000	38,000,000	38,000,000

SURWASH ADVANCE REQUEST

Activity	Amount Requested	Amount Released	Amount Utilized
For initial Designs and Surveys for DESUWACO	35,000,000	35,000,000	35,000,000
Total	35,000,000	35,000,000	35,000,000

SECTION 5.

PforR ACTIVITIES BY IAs

DESUWACO PforR First Quarter (January – March, 2024)

S/No	Activities	Progress
1	DESUWACO's Pre-Bid meeting with Bidders and Key stakeholders as part of implementation of 2023 Workplan for PforR Surwash World Bank @ Desuwaco Boardroom, 15 th January, 2024	Completed
2	Validation on USAN PIAP activities ; Policy Review, SBCC Baseline Validation @DESUWACO Boardroom on 15 th January, 2024	Completed
3	Opening of Bid with Bidders and Key Stakeholders as part of implementation of 2023 Workplan for PforR Surwash World Bank @ Desuwaco Boardroom, 16 th January, 2024	Completed
4	Kick-off Meeting with the contractors and management as part of implementation of 2023 Workplan for PforR Surwash World Bank @ G.M's Office, 8 th February, 2024	Completed
5	Sanitation awareness raising activities in Kwale on 27 th February, 2024	Completed
6	Sanitation awareness raising activities in Ozoro on 14 th March, 2024	Completed

DESUWACO PforR Second Quarter (April – June, 2024)

S/No	Date	Activities	Progress
1	APRIL	Civil work in Ughelli Headworks : Pulling of 25HP submersible pump from borehole – 29 th April, 2024	Completed
2		Civil Works in Ughelli Headworks :Overhauling of 100KVA Perkins generating set- 30 th April, 2024	Completed
3		Civil works in Ughelli Headworks: Re-development of 250mm diameter borehole through air lifting – 30 th April, 2024	Completed
4		Meeting with Contractors and Management on Workplan and contract agreement @ DESUWACO Board Room – 12 th April, 2024	Completed
5		Civil Work in Kwale : Pulling of 40HP Submersible pump from borehole – 29 th April, 2024	Completed
6		Civil Works in Kwale: Overhauling of 40KVA Perkins generating set -30 th April 2024	Completed
7		Civil Works in Ika – Pulling of One (1) 25HP pump and development of the well according to BEME – 26 th April, 2024	Completed

8		Civil Works in Marymount – Pulling of one (1) 25HP pump and development of the well – 27 th April,2024	Completed
9	MAY	Civil Work in Kwale : Re-development of 200mm diameter borehole through air lifting according to BEME – 1 st May, 2024	Completed
10		Civil Work in Kwale :Block work and fencing of Premises – 2 nd May, 2024	Completed
11		Civil Work in Marymount - Development of the borehole with air lift compressor – 2 nd May 2024	Completed
12		Civil Work in Kwale : Clearing and evacuating of debris from site – 7 th May 2024	Completed
13		Civil Works in Ughelli Headworks : Washing and Disinfecting of 756M ³ Elevated Concrete Reservoir – 7 th May, 2024	Completed
14		Civil Work in Marymount – Washing and painting of 40,000 gallon steel tank – 8 th May 2024	Completed
15		Civil Works in Ughelli Headworks : Clearing and Evacuating of Debris from site commenced on 8 th May 2024 and ended – 9 th May, 2024	Completed
16		Civil works in Ughelli Headworks – Increment in height of the existing block fence at the central headworks with two (2) additional blocks commenced on 8 th May 2024 and ended on 9 th May, 2024	Completed
17		Civil Works in Ughelli Headworks : One(1) unit of 400A change over switch was brought and installed – 13 th May, 2024	Completed
18		Civil Works in Ughelli Headworks: 25HP Grundfos submersible pump was brought on 16 th May 2024 and installed -17 th April,2024	Completed
19		Civil Works in Ughelli Headworks : The coping of the block fence commenced on 17 th May 2024 and ended – 20 th May, 2024	Completed
20		Civil Work in Kwale : Installation of Solar light, 14ft by 8ft Gate according to BEME– 15 th May 2024	Completed
21		Civil Work in Kwale : 25HP Grundfos submersible pump installed and tested according to BEME – 17 th May 2024	Completed
22		Civil Work in Kwale : The second borehole with 20HP submersible pump was also functionalized – 17 th May, 2024	Completed
23		Civil Works in Kwale : Reinforcement of doors, windows and electrical wiring – 29 th May 2024	Completed
24		Civil Work in Ika- Development of the borehole with air lift compressor – 2 nd May 2024	Completed

25	Civil Works in Ughelli Headworks : Generating set and gate man house renovation commenced – 22 nd May, 2024	Completed
26	Civil Works in Ughelli Headworks : 5No Solar Security Outdoor Light was bought and installed – 24 th May, 2024	Completed
27	Civil Work in Marymount – Continuation of Painting of tank and clearing of the premises – 10 th -28 th May 2024	Completed
28	Civil Works in Marymount - Re-roofing of Generator house/ office – 29 th May 2024	Completed
29	Civil Works in Umunede Headworks : Pulling of the 40HP Frankline Pump	Completed
30	Civil Works in Umunede Headworks : Development of the well	Completed
31	Civil Works in Umunede Headworks : Washing of the concrete tank (150,000 gallon) & Cleaning of the premises	Completed
32	Civil Works in Umunede Headworks : Wire Mesh Fencing of the compound	Completed
33	Civil Works in Umunede Headworks : Servicing of generator and provision of battery	Completed
34	Civil works in Obiaruku :Pulled the defective pump from the borehole – 2 nd May, 2024	Completed
35	Civil works in Obiaruku : Repaired generating set, provided 150AH, 12V battery constructed mounting frame – 3 rd May, 2024	Completed
36	Civil works in Obiaruku : Supplied Sharp sand, granite, blocks, cements, wooden board for block fencing work, supplied 200A MEM TP & N, switch gear complete with fuses – 4 th May, 2024	Completed
37	Civil works in Obiaruku: Development of Borehole by airlifting – 5 th May 2024 commenced	Completed
38	Civil works in Obiaruku: Development of borehole by airlifting with CMC 900 compressor continued and completed – 6 th May 2024	Completed
39	Civil works in Obiaruku: Pulling down the concrete pillars along with the existing barb wire fence, commenced work on excavation of foundation for new block fence work – 7 th May 2024	Completed
40	Civil works in Obiaruku: Washing and disinfecting, cleaning of the internal wall and floor of 90,000 gallons elevated concrete tank – 8 th May 2024	Completed

41	Civil works in Obiaruku: Clearing of the site continued and block fence work commenced – 9 th May 2024	Completed
42	Civil works in Obiaruku: Block fence setting work continued and work completed – 10 th -14 th May 2024	Completed
43	Civil works in Obiaruku: Fabrication of Solar light poles, pending planting, 25HP Grundfos submersible pump was supplied, including soft starter – 15 th May 2024	Completed
44	Civil works in Obiaruku: Installation of 10Nos of 150watts Solar Light – 16 th May 2024	Completed
45	Civil works in Obiaruku: Fabrication and installation of main gate commenced – 17 th May 2024	Completed
46	Civil works in Obiaruku: Installation of main gate completed, evacuation of generated refuse from compound by contractor – 18 th May 2024	Completed
47	Civil works in Obiaruku: Evacuation of generated refuse with tipper from compound continued – 19 th May 2024	Completed
48	Civil works in Obiaruku: Generator room iron door installed, 35mm ² armoured cable and 25mm submersible cable supplied – 20 th May 2024	Completed
49	Civil works in Obiaruku: Evacuation, laying of armoured cable line, casting protection with concrete – 21 st May 2024	Completed
50	Civil works in Obiaruku: Connection of 200A Change over switch, soft starter, TPN by the contractor – 22 nd May 2024	Completed
51	Civil works in Obiaruku: Clearing of refuse continued including cutting down of palm trees and others – 23 rd May 2024	Completed
52	Civil works in Obiaruku: Evacuation of the refuse with tipper approved dump site continued – 24 th May 2024	Completed
53	Civil works in Obiaruku: Commenced plastering of block fence and scoping, plastering of block fence and scoping completed – 25 th – 29 th May 2024	Completed
54	Civil works in Obiaruku: Installation of 25HP Grundfos Submersible pump commenced in presence of team of engineers from headquarters, installation completed same day – 30 th May 2024	Completed

55		Civil works in Obiaruku: Electrical connection completed and pump tested , pump output satisfactorily, connection to rising mains awaited – 31 st May 2024	Completed
56	JUNE	Civil Works in Kwale : Washing and disinfecting of Elevated Concrete Reservoir – 5 th June, 2024	Completed
57		Civil Works in Kwale : 200KVA ABB transformer, feeder pillar, cables and other connection accessories supplied according to BEME – 13 th June 2024	Completed
58		Civil Works in Ughelli : 200KVA ABB transformer, feeder pilar, cables and other accessories supplied according to BEME – 13 th June 2024	Completed
59		Civil Works in Umunede : Installment of 25HP Grundfos submersible pump according to BEME	Completed
60		Civil Works in Umunede : Overhauling of 124KVA Generator set / Provision of 150A battery	Completed
61		Civil Works in Umunede : Installation of 25KW Soft Starter according to BEME	Completed
62		Civil Works in Umunede: Installation of 10 No. Solar Light according to BEME	Completed
63		Civil Works in Umunede : Rehabilitation of Gen House & Office according to BEME	Completed
64		Civil Works in Umunede : Mounting of Gate with Delta State Seal and DESUWACO logo	Completed
65		Civil Works in Umunede – Installation of 200A Change over switch	Completed
66		Civil Works in Umunede – Working on Treatment plant and building of storage house for the Chemical	Completed
67		Civil Works in Ika - Installation of 25HP Grundfos Submersible pump and 25KW soft starter according to the BEME	Completed
68		Civil Works in Ika - Overhauling of 250KVA Generator set / Provision of 150A battery	Completed
69		Civil Works in Ika – Installation of 10 No. Solar Light and Rehabilitation of Gen House/ Offices according to BEME	Completed
70		Civil works in Ika – Re-roofing of Generator house – 6 th June, 2024	Completed

71	Civil Works in Ika – Construction and mounting of Gate with Delta state seal and DESUWACO logo	Completed
72	Civil Works in Ika – Base for Transformer was cast – 8 th June 2024	Completed
73	Civil Works in Ika – SIP Wire of the transformer was connected (i.e Primary wire) – 12 th June 2024	Completed
74	Civil Works in Ika – The Plumbing of Offices was done– 12 th June 2024	Completed
75	Civil Works in Ika – Doors of the office was fixed– 13 th June 2024	Completed
76	Civil Works in Ika – Gate was mounted– 14 th June 2024	Completed
77	Civil Works in Ika – Painting of Office building was completed– 17 th June 2024	Completed
78	Civil Works in Ika – 10 No. Solar Light was mounted– 19 th June 2024	Completed
79	Civil Works in Ika –Installation of 200A Change Over Switch, Installation of 200KVA Transformer	Completed
80	Civil Works in Marymount – Installation of 25HP Grundfos Submersible Pump and test run – 6 th -7 th June 2024	Completed
81	Civil Works in Marymount –Overhauling of 125KVA Gen. set / Provision of 150A battery	Completed
82	Civil Works in Marymount – Installation of 10 No. Solar Light- 11 th June 2024	Completed
83	Civil Works in Marymount - Rehabilitation of Gen. house/ offices completed -5 th June 2024	Completed
84	Civil Works in Marymount – Transformer base was cast – 5 th June 2024	Completed
85	Civil Works in Marymount – Painting of Security house, Quality control house, Generator house- 10 th June 2024	Completed
86	Civil Works in Marymount – SIP Wire of the transformer was connected (i.e Primary wire) – 12 th June 2024	Completed
87	Civil Works in Marymount - installation of 25KW soft Starter	Completed
88	Civil Works in Marymount – Installation of 200A change over switch and installation of 200KVA transformer	Completed
89	Civil works in Obiaruku: Maintenance on the fence work plastering and scoping work completed – 1 st June 2024	Completed

90	Civil works in Obiaruku: Procurement of Materials/ building of the Water treatment chemical store – 13 th June 2024	Completed
91	Civil works in Obiaruku: Excavation of the building foundation / concrete provision – 14 th June 2024	Completed
92	Civil works in Obiaruku: Setting of the blocks commenced – 15 th June 2024	Completed
93	Civil works in Obiaruku: Hooking up the barb wire on top of the fence commenced and completed – 16 th June 2024	Completed
94	Civil works in Obiaruku: Block work for the chemical house continued to lintel level – 17 th June 2024	Completed
95	Civil works in Obiaruku: Casting of Lintel, Block work completed – 18 th – 19 th June 2024	Completed
96	Civil works in Obiaruku: Roofing of the store commenced and completed/ Plastering work – 21 st June 2024	Completed
97	Civil works in Obiaruku: Main gate work completed / Logo fixed – 22 nd June 2024	Completed
98	Civil works in Ughelli: Connection of the 200KVA transformer – 20 th June 2024	Completed
99	Civil works in Ughelli: Construction of a mini chemical building commenced – 26 th June 2024	Completed

DESUWACO PforR Third Quarter (July – September, 2024)

S/No	Date	Activities	Progress
1	JULY	Civil works in Owa-Alero :The Contractor supplied 4"HDPE pipe and 6" UPVC pipe – 4 th July, 2024	Completed
2		Civil works in Owa-Ekei : Supply of 250mm casing pipes, 160mm UPVC pipes and 110mm HDPE Pipes – 4 th July,2024	Completed
3		Civil works in Owa-Alero :25HP pump was pulled –5 th July, 2024	Completed
4		Civil Works in Boji-Boji Metropolis (Ika) : Supply of 110mm dia HDPE pipes and 160mm dia UPVC pipes – 17 th July, 2024	Completed
5		Civil Works in Boji-Boji Metropolis (Marymount): Scrapping and flooring of Marymount walk way, replastering and painting – 19 th July, 2024	Completed

6	Civil Works in Boji-Boji Metropolis (Marymount): Mounting of feeder pillar/ wire mesh fencing of Marymount transformer yard – 22 nd July, 2024	Completed
7	Civil Works in Boji-Boji Metropolis (Ika): Mounting of feeder pillar/ wire mesh fencing of Ika transformer yard – 23 rd July, 2024	Completed
8	Civil Works in Boji-Boji Metropolis (Marymount): Final completion of Painting of walkway – 24 th July, 2024	Completed
9	Civil Works in Boji-Boji Metropolis (Marymount):Completion of treatment plant store building – 25 th July, 2024	Completed
10	Civil Works in Boji-Boji Metropolis (Marymount):Excavation of Marymount premises to remove all the AC Pipes -25 th July, 2024	Completed
11	Civil Works in Boji-Boji Metropolis (Marymount): Laying of pipe at Marymount premises cutting off all the AC Pipes – 26 th July, 2024	Completed
12	Civil Works in Boji-Boji Metropolis (Marymount): Laying of HDPE pipes – 28 th July, 2024	Completed
13	Civil Works in Boji-Boji Metropolis (Ika): Laying of 8 inches pipes at Ika premises to remove the AC 12, 10, and 8 inches pipes – 28 th July, 2024	Completed
14	Civil works in Owa-Ekei : Drilling of 250mm diameter borehole commenced - 4 th July, 2024	Completed
15	Civil Works in Owa-Ekei :Drilling of a 250mm diameter borehole is still in progress with soil samples of over 500 feet logged – 13 th July, 2024	Completed
16	Civil Works in Owa-Ekei : Successfully cased the newly drilled 240mm diameter borehole – 20 th July, 2024	Completed
17	Civil works in Owa-Ekei : Gravel packed and casted with concrete the well head of the newly drilled 250mm diameter borehole – 27 th July, 2024	Completed
18	Civil Works in Ughelli : A new gate brought and installed according to BEME – 22 nd July, 2024	Completed
19	Civil Works in Ughelli: 110mm HDPE and 160mm UPVC Pipe were brought to site for use according to the BEME – 26 th July, 2024	Completed
20	Civil Works in Ughelli: Emulsion and oil paints were brought to site – 26 th July, 2024	Completed
21	Civil Works in Ughelli: Painting of the premises commenced – 29 th July, 2024	Completed

22		Civil Works in Ughelli: Excavation and laying of pipes commenced – 29 th July, 2024	Completed
23	AUGUST	Civil Works in Ika: Laying of HDPE Pipe continues – 2 nd August, 2024	Completed
24		Civil Works in Kwale : Pipeline laying commenced, 6" UPVC is currently been laid from the headworks through Afia Eze road down to Umusadege road / Ashaka road. 4"HDPE is been laid through Afia Eze road down to church of God Mission road, Evie Afemare street, Emma Opia Avenue, Njoku lane, part of Girl school road and linking of healed 4" UPVC existing pipeline to the new 6"UPVC with sluice valves – 6 th August, 2024	Completed
25		Civil Works in Kwale: Mini treatment plant supplied and installed – 9 th August, 2024	Completed
26		Civil Works in Kwale: Maintenance of burst pipe along the old 4" UPVC pipeline – 22 nd August, 2024	Completed
27		Civil Works in Ughelli: Material for interlock brought to site – 9 th August, 2024	Completed
28	SEPTEMBER	Civil Works in Kwale: Chemicals for Water treatment was supplied and water analysis/ sampling was carried out – 10 th September, 2024	Completed

DESUWACO PforR Fourth Quarter (October – December, 2024)

S/No	Date	Activities	Progress
1	OCTOBER-DECEMBER	Civil works in Koko : Pulling of Old Pump from Borehole to enable the installation of a new Pump as stated in the Bill of Quantity	Completed
2		Civil Works in Koko : Generator Overhaul	Completed
3		Civil Works in Koko : Compressed Air lifting	Completed
4		Civil works in Koko : Cable Joining	Completed
5		Civil works in Koko : Installation of 25HP pump by DESUWACO & Contractors team	Completed
6		Civil works in Owa- Ekei – Compressing of Borehole – 7/11/2024	Completed
7		Civil works in Owa- Ekei – Installing of 25HP Borehole – 8/11/2024	Completed

Other Activities Achieved by DESUWACO (January – March, 2024)

S/No	Date	Activities	Progress
1	JANUARY	Meeting with SPIU M&E on December Report Validation @ office of the DPRS, 4 th January, 2024	Completed
2		Jingles on Radio on sanitation, every Monday, Wednesday and Friday	Ongoing
3		IVA Mock Verification meeting with SPIU, FPIU and the IVA Enumerators @ DESUWACO & Ibusa water Scheme, 8 th January, 2024	Completed
4		A day Seminar on the Review and validation of DESUWACO Website, A component of Performance Improvement Action Plan(PIAP) @ DESUWACO Boardroom, 11 th January, 2024	Completed
5	FEBRUARY	Departmental Meeting on collection, analyse and presentation of data from each department and update on activities carried out and to be carried in DESUWACO @ office of the DPRS, 5 th February, 2024	Completed
6		Release of Award Letter to the Contractors for the improvement and rehabilitation of Owa-Ekei WSS, Owa-Alero WSS,Boji-Boji WSS, Umunede WSS, Obiaruku WSS, Kwale WSS, Koko WSS, Ughelli WSS, Warri WSS – 5 th February, 2024	Completed
7		Management Meeting on Deliberation about LOT A (Asaba WSS) and LOT B (Okpanam WSS) – 7 th February, 2024	Completed
8		Visit by Ministry Of Housing to measure Renovation Activities in DESUWACO – 12 th February, 2024	Completed
9		Visit by Department of Planning, Research & Statistics and other technical department to Owa-Ekei WSS, Owa-Alero WSS and Boji-Boji Marymount to show the contractor the site and talks on the promptness and efficiency of the work to be carried out – 15 th February, 2024	Completed
10		Visit by Department of Planning, Research & Statistics and other technical department to Kwale and Ughelli to show the contractor the site and talks on the promptness and efficiency of the work to be carried out – 16 th February, 2024	Completed
11	MARCH	IVA Meeting in Secretariat – 11 th March, 2024	Completed
12		Meeting with FPIU – 21 st March, 2024	Completed

Other Activities Achieved by DESUWACO (April – June, 2024)

S/No	Date	Activities	Progress
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1	APRIL	Meeting with Contractors and Management on Workplan and contract agreement @ DESUWACO Board Room – 12 th April, 2024	Completed
2		Departmental meeting with DPRS and M&E on zonal monthly reporting system, KPI report on each department and analyses of financial records @ Office of DPRS – 29 th April, 2024	Completed
3	MAY	SPIU visit to DPRS on budget aggregation in relation to 2023 PIAP implementation and civil works – 7 th May, 2024	Completed
4		Grievance Redress Committee Members visited Kwale site – 7 th May, 2024	Completed
5		Grievance Redress committee members visited Ughelli Headworks site – 10 th May, 2024	Completed
6		The Honourable Commissioner of Ministry of Water Resource Development and his team visited the Ughelli Headwork site – 17 th May, 2024	Completed
7		Management Meeting with the supervisors and zonal Managers – 20 th May, 2024	Completed
8		Hon. Commissioner, Permanent Secretary and his team, Grievance Redress committee members and Project Supervisors visited Kwale site – 17 th May, 2024	Completed
9		Meeting with SPIU M&E on PIAP Implementation for 2024 – 28 th May, 2024	Completed
10	JUNE	Meeting with Ika/ Marymount Supervising Director, Project Officers and engineers from DESUWACO Headquarter – 6 th June 2024	Completed
11		SPIU Meeting on M&E Monthly report validation & documentation – 10 th June, 2024	Completed
12		Meeting with the Honorable commissioner, Permanent Secretary, General Manager, Zonal Managers, M&E, Technical Directors on SURWASH Project Jobs and DESUWACO Report -19 th June 2024	Completed

Other Activities Achieved by DESUWACO (July – September, 2024)

S/No	Date	Activities	Progress
1	JULY	Site Inspection by the Director of H&H, the Chief Geologist Mr Francis Ogala, to ascertain the level of work done and if it's going according to the BEME, at Owa- Ekei – 9 th July, 2024	Completed

2		Meeting with SPIU on Program Implementation Plan @ SPIU Office – 16 th July, 2024	Completed
3		Meeting with Management on 2024 PIAP @ DESUWACO board room – 24 th July, 2024	Completed
4		A day Virtual CWIS Training Workshop done in Sanitation	Completed
7	AUGUST	Corporation's performance quarterly meeting with Management and Zonal Managers – 12 th August, 2024	Completed
8		GM, DPRS & Commissioner's visit to Agbor and Owa-Ekei Surwash Site – 16 th August, 2024	Completed
9		GM, DPRS & Commissioner's visit to Umunede Surwash Site – 18 th August, 2024	Completed
10		GM, DPRS & Commissioner's visit to Kwale, Obiaruku Surwash Site – 21 th August, 2024	Completed
11	SEPTEMBER	Active Supervision of all the 2023 SURWASH Projects by the General Manager, Board members, supervisors, Technical Directors , M&E to ensure that the project is done according to the BEME	Completed

Other Activities Achieved by DESUWACO (October – December, 2024)

S/No	Date	Activities	Progress
1	OCTOBER	Meeting with Management and staff on the Water Policy, the gaps in each department and making a change in the water policy – 2/10/2024	Completed
2		Budget Meeting with Management on 2025 Budget Proposal – 10/10/2024	Completed
3	NOVEMBER/DECEMBER	Staff attended Training on submersible borehole pump – Ministry of Water Resources Development by GRUNDFOS & JOVAK NIGERIA LTD	Completed
4			

SECTION 6:

OVERALL ASSESSMENT / LESSONS LEARNT

A. Overall Assessment

B. Challenges / Problems / opportunities

C. Lessons learnt

D. Planned Activities for Next Quarter

E. Recommendations

F. Next step/way Forward

G. Conclusion

ANNEXES

- *Annex 2: Status of Results Framework Indicators*
- *Annex 3: Program 2023 Annual Work Plan*
- *Annex 4: Summary of Financials*
- *Annex 5: IPF Account Statement*
- *Annex 6: Sources and uses of fund*
- *Annex 7: Account Activity Statement*
- *Annex 8: Quarterly Results Summary Sheet*
- *Annex 9: Success/Innovation Story*
- *Annex 10: Key Events Calendar for next quarter*
- *Annex 11: Labeled pictures/ scanned copies of newspapers.*
- *Annex 12: other Mean of Verifications (MOVs)*

ANNEXES

ANNEX 2: STATUS OF RESULTS FRAMEWORK INDICATORS

[illegible]

<i>sanitation services (CRI, Number)</i>																	
<i>People provided with access to improved sanitation services - Female (RMS requirement) (CRI, Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>People provided with access to improved sanitation services - rural (CRI, Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>People provided with access to improved sanitation services - urban (CRI, Number)</i>		%	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated (Number)</i>	DLI 7		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated - rural (Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Schools and healthcare facilities with improved water supply, sanitation and handwashing facilities constructed or rehabilitated - urban and Urban (Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<i>Communities having achieved and/or maintained community wide sanitation status (declared and verified as ODF+) (Number)</i>	<i>DLI 6</i>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Communities having achieved and/or maintained community-wide sanitation status (declared and verified as ODF+) - rural (Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Communities having achieved and/or maintained community -wide sanitation status (declared and verified as ODF+) - urban and Urban (Number</i>		No	0	0	0	0	0	0	0	0	0	0	0	0	0	1

Indicator Name	DLI	Unit	Baseline	Intermediate Targets												End Target
				JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	
Results Area 1: Strengthened sector policies and institutions for improved services																
Share of workers managing public sanitation facilities built under the Program who are persons with disabilities /other group identified as excluded (Percentage)			0	0	0	0	0	0	0	0	0	0	0	0	0	0

<i>Proportion of WASHCOMs supported under the Program with at least one woman holding a leadership position (Percentage)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Share of newly created engineering or technical positions filled by women through internal promotion or external recruitment among service providers participating in the Program (Percentage)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Grievances registered and addressed in a timely manner under the Program (Percentage)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>National WASH Fund established and operational (Yes/No)</i>	DLI 1		No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<i>Results Area 2: Improved access to water supply, sanitation and hygiene services</i>																
<i>Population using basic water supply services (Percentage)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Population using improved sanitation (Percentage)</i>			10	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Households with improved sanitation facilities constructed or rehabilitated under the Program (Number)</i>	DLI 5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Households with improved sanitation facilities constructed</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0

<i>or rehabilitated under the Program - rural (Number)</i>																
<i>Households with improved sanitation facilities constructed or rehabilitated under the Program - urban and Urban (Number)</i>		No.	800	0	0	0	0	0	0	0	0	0	0	0	0	800
<i>Performance improvement of state sanitation implementing agencies (Yes/No)</i>	DLI 5.1		No	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes
<i>People with access to sustainably functioning water service</i>	DLI 4		0	13,780	13,780	13,780	13,780	13,660	13,780	13,780	13,780	13,780	13,780	13,780	13,780	0
<i>Public places provided with WASH facilities (Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Utilities achieving at least 10 percent average increase in energy efficiency/reduction in water loss (Number)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Share of rural and small-town water supply beneficiaries using systems relying on renewable energy (Percentage)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Water supply systems with regular water quality and quantity monitoring to improve resilience of populations in climate-vulnerable areas within Program LGAs (Percentage)</i>			0	0	0	0	0	0	0	0	0	0	0	0	0	0

Annexure: see pictures In First Quarter (January – March), 2024
In January 2024.



Validation Meeting on USAN PIAP activities



Opening of Bid



Opening of Bid



Pre-Bidding Meeting with Bidders



The Review and validation of DESUWACO Website,
A component of Performance Improvement Action
Plan(PIAP)



IVA Mock Verification

Captioned Pictures In February, 2024



Kick Off Meeting with contractors and Management



Site Inspection in Kwale to Show the contractor the site



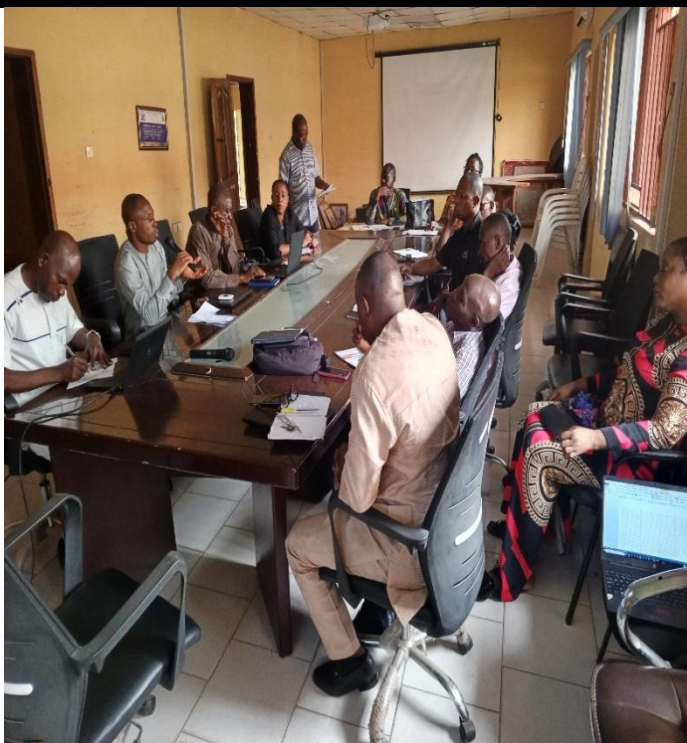
Site Inspection in Ughelli to Show the contractor the site



Pictures in March, 2024



IVA Meeting In Secretariat



Meeting with FPIU



Annexure: Pictures In Second Quarter (April – June), 2024

Pulling of 25HP submersible pump from borehole



Overhauling of 100KVA Perkins generating set



Re-Development of 250mm diameter borehole through airlifting by a compressor



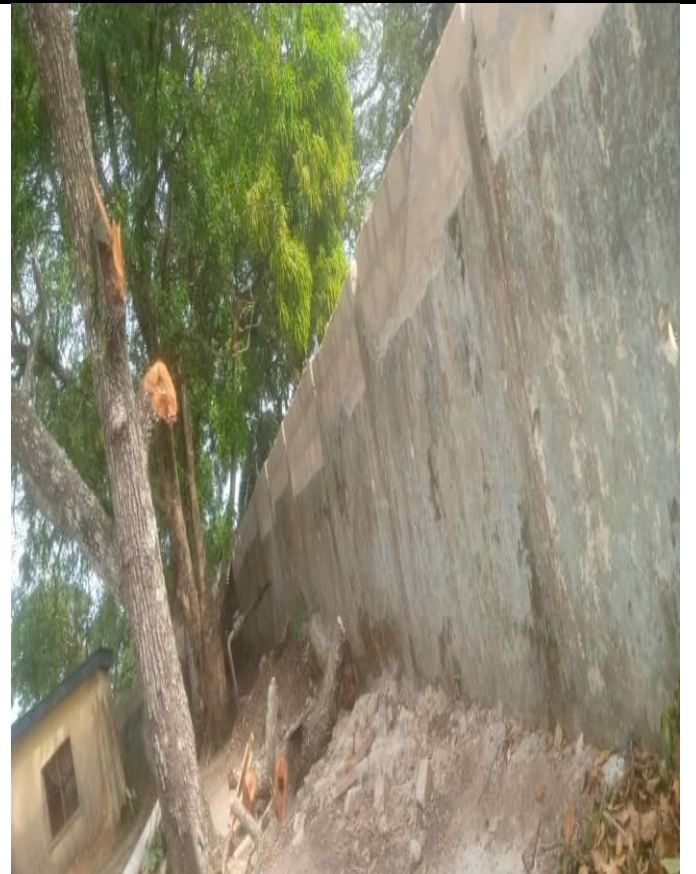
Re-Development of 250mm diameter borehole through airlifting by a compressor



Clearing and Evacuating of Debris from site



Increment in height of the existing block fence at the central headworks with two (2) additional blocks





The copping of the block fence



Borehole Ready for Pump Installation



Submersible Pump Installation





Submersible pump installation



Pump Testing



Working on Treatment Plant in Umunede



Overhauling of Generator set in Umunede



Pulling of 25HP Pump in Umunede



Installation of 25HP submersible pump in Umunede



Installation of 25HP submersible pump in Umunede



Testing of Water Flow in Umunede



Washed and Painted 40,000 Gallon steel tank



Installation of 25KW Starter



Installation of 200KVA Transformer



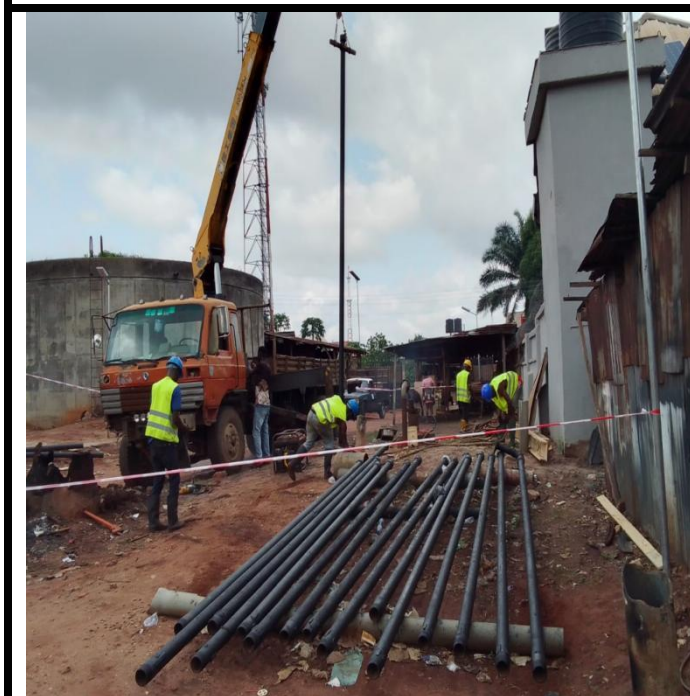
Rehabilitated Office Building



Gate Mounted with Delta state Logo @
DESUWACO Logo @ Ika Headworks



Development of Borehole with air lift Compressor



Pulling of 25HP submersible pump



Testing of Water



Gate Mounted with Delta state logo & DECSUWACO Logo @ Marymount Zonal Office



SIP Wire of the transformer was connected



Painting of Office Building completed



Grievance Redress committee members visited Ughelli Headworks site



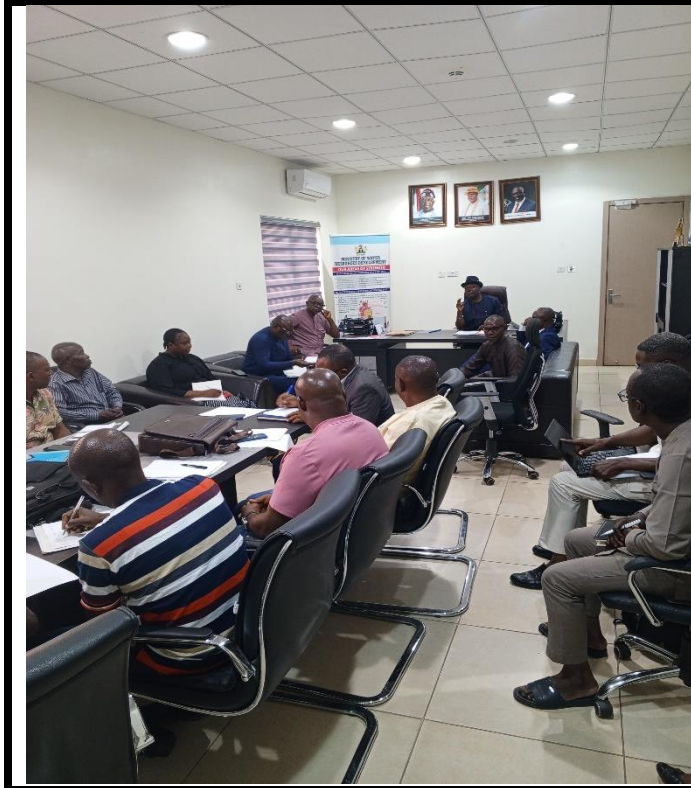
Grievance Redress committee members visited Ughelli Headworks site

Hon. Commissioner, Permanent Secretary and his team, Grievance Redress committee members and Project Supervisors visited Kwale site





Meeting with the Honorable commissioner, Permanent Secretary, General Manager, Zonal Managers, M&E, Technical Directors on SURWASH Project Jobs and DESUWACO Report



Annexure: see pictures In Third Quarter (July – September), 2024



Delivery of 160mm UPVC and 110mm HDPE pipes @ Owa-Ekei

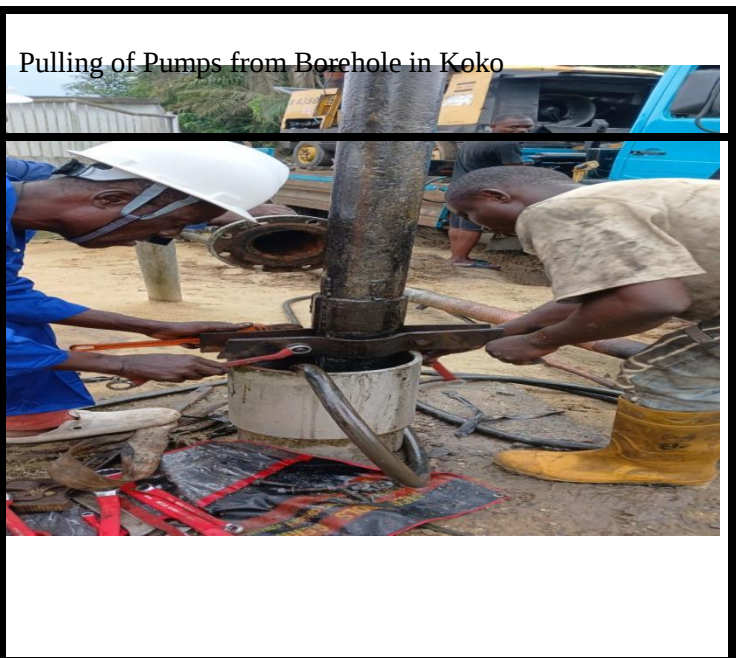


Drilling / Casing of 250mm diameter borehole @ Owa-Ekei

Annexure: Pictures In October- December, 2024



Pulling of pumps from Borehole in koko



Pulling of Pumps from Borehole in Koko

Pulling of defective pump from Borehole



Pulling of defective pump from Borehole



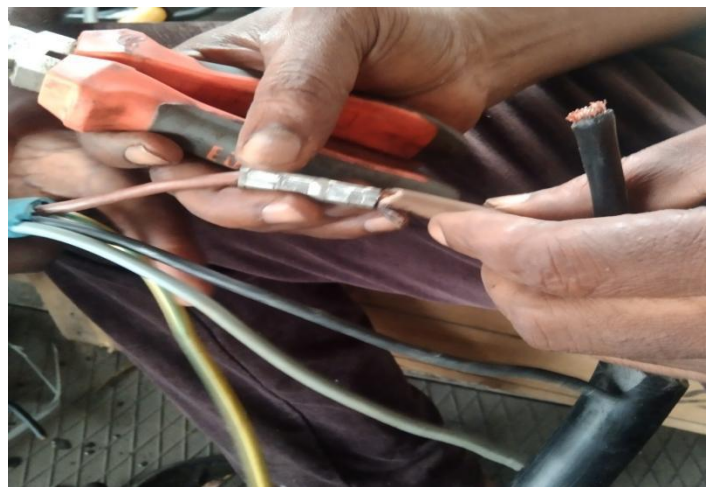
Generator Overhaul at Koko

Generator Overhaul at Koko





Cable Joining in Progress



PREPARATION FOR THE INSTALLATION OF 25HP PUMP BY DESUWACO AND CONTRACTORS' TEAM



Budget Meeting With Management



Budget Meeting With Management



STAFF PERFORMANCE REVIEWS

CONFIDENTIAL
ANNUAL PERFORMANCE EVALUATION REPORT
PERIOD OF REPORT: From Jan 2024 To 2024

PART ONE

PERSONAL RECORDS OF EMPLOYEE

(To be completed by Officers in Grade Levels 03 and above)

1. Name of Officer: Mr./Mrs./Miss UDOI ALFRED N
Surname Forenames
2. Date of Birth 5th MARCH 1971
3. Ministry/Department (Indicate Section/Division) DELTA STATE URBAN WATER CORPORATION
4. Qualifications held (Degree, Diploma, Certificate, etc) (Underline those acquired during the period of report) C.S.G. TRADE TEST I, II, III HND
5. Date of First Appointment into the Service APRIL 2001
6. Present Substantive Grade LEVEL 13
7. Date appointed to Substantive Grade July 2022
8. Acting appointment held during period of report: indicate the portion (to the nearest month) of the period spent in grade ZONAL MANAGER
9. Courses undertaken during period of report
10. Total number of days absent on sick leave during period of report NIL
11. PRESENT JOB
Job Description:
(a) State below in order of importance the main duties performed during period of report
Coordinating the zone
Supervision of Administrative
financial activities in the zone
(b) State any ad hoc duties performed which are not of a continuous nature
Supervision of World Bank project

PART TWO

To be completed by Reporting Officer

Do you and the person reported upon agree on the job description and the order of importance (if not please discuss the changes with him/her and record any unresolved difference here).

YES/NO

Assessment of performance

How effective is he/she in the performance of the duties set out in 11 (a)? What is needed, here is an indication, for each of the duties in 11 (a), of how far he/she has achieved the required result(s).

Satisfactory

Aspects of performance

In assessing performance you have already considered some or all of the following aspects: would you now comment on and assess the aspects separately. Each aspect is described in terms of outstanding (A,B,C,D) and poor behaviour between these extremes.

Rating 'A' or 'E' should be given if you believe it is a generally true statement that could be supported, if necessary, by specific occurrences.

If you feel an aspect of performance not in the list calls for special comment, mention it at the end.

			A	B	C	D	E	
a.	Foresight	Anticipates problems and develops solution in advance	✓					Grapples with problems after they arise
b.	Penetration	Gets straight to the roots of a problem	✓					Seldom sees below the surface of a problem
c.	Judgement	His decisions or proposals are consistently sound		✓				Poor perception of relative merits or feasibility in most situations
d.	Expression on paper	Always cogent, clear and well set out			✓			Ambiguous, clumsy and obscure
e.	Oral Expression	Puts his points across convincingly and concisely		✓				Finds difficulty expressing him

* Delete whichever is not applicable

			A	B	C	D	E	
f.	Numerical Ability (if applicable)	Accurate in the use and interpretation of figures		✓				Gets confused with figures
g.	Relations with colleagues	Sensitive to other people's feelings; tactful and understanding of personal problems; earns great respect	✓					Ignores or belittles other people's feelings; intolerant; does not earn respect
h.	Relations with the public	Exceptionally effective in dealing with people of all types	✓					Tactless and cannot deal with the public
i.	Acceptance of responsibility	Seeks and accepts responsibility at all times	✓					Avoids responsibility, will pass it on where possible
j.	Reliability under pressure	Performs competently under pressure	✓					Easily thrown off balance, not reliable even under normal circumstances
k.	Drive and determination	Wholehearted application to tasks; determined to carry task through to the end		✓				Lacks determination; easily baulked by minor setbacks
l.	Application of professional/technical knowledge (if applicable)	Highly proficient in the practical application of professional/technical knowledge			✓			Deficient in applying professional/technical knowledge
m.	Management of staff (if applicable)	Organises and inspires staff to give of their best		✓				Inefficient in the use of staff, engenders low morale
n.	Output of work	Gets a great deal done within a set time frame		✓				Sloppish in output
o.	Quality of work	Maintains high standards; work is virtually error proof		✓				Maintains consistently low standards of work, source of constant complaint
p.	Punctuality	Regularly punctual at work		✓				No regard for punctuality

Overall performance of duties by ticking the appropriate box below. (This assessment should be performance actually achieved in the circumstance which prevailed).

Outstanding	Exceptionally Effective	1.	☒
Very Good	More than generally effective but not positively outstanding	2.	☐
Good	Generally effective	3.	☐
Fair	Performs duties moderately well and without serious short comings	4.	☐
Unsatisfactory	Definitely ineffective and not up to the duties	5.	☐

I certify that I have seen the contents of this report and that my superior has discussed them with me. I have the following comment to add:

Signature of Officer reported on [Signature] Salary Grade Level 13
 Job Title Zone Manager Date Dec 2024

PART THREE

Training Needs

(In completing this section you should take account of any views expressed by the person reported on)

(a) If, as a result of the assessments made earlier in the report, you consider that performance or potential could be improved by training, please specify the needs.

(b) If they cannot be met by training on the job, please suggest, if possible, in which way they might be met.

16. Next job at the same level

(In completing this section you should take account of any views expressed by the person reported on)

Should be considered during the next year for:

(a) A different job in the same grade

YES/NO

(b) Transfer to a job at similar level in another occupation group or cadre

YES/NO

If you have answered YES to either question, say which kind of job and give your reasons below:

17. Promotability

a. Normal Promotion
He is at present

Well Fitted) For promotion to 1.

14

Or Fitted) 2.

Or Not Fitted) 3.

Comment on your recommendation:

(b) Special Promotion i.e. selection for training, grades, grade skipping or promotion into another occupational group or cadre.

He should be specially considered for promotion to

(Grade)

Give the reasons for your recommendation

18. At present, he seems
Unlikely to progress further

☐

Or to have potential to rise about one grade But
probably on further

☐

Or to have potential to rise about two or three
grades

☐

Or to have exceptional potential

☐

19 General Remarks

Please provide any additional relevant information here; drawing attention to any particular
strengths or weaknesses:

Satisfactory

He has served under me for the past *FIVE* years

Signature *[Signature]* Grade *16* Date *23/06/25*

Name in block letters *ENAN MASUKA UCHIE A*

PART FOUR

20. Countersigning Officer's Report

You should confirm that you agree with the reporting officer's assessment, or indicate in the foregoing sections any disagreements which may remain after discussing them with him. You should also indicate how frequently you have seen the work of the person reported on. Add any further relevant comment, including whether any of the assessments in the report have been brought to the attention of the person reported on.

Satisfactory

He has served under me for the past FIVE years

Signature [Signature] Grade 16 Date 23/06/25

Name in block letters ENGEL MADWICA UCHT A

GPA 57/104/25,000

EXTERNAL AUDIT REPORT

**DELTA STATE URBAN WATER
CORPORATION
(DESUWACO)**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

MISSION STATEMENT

To provide sustainable quality water supply and sewage services in urban areas of Delta State, ensuring service reliability stewardship and protection of the environment

CORPORATE STATEMENT

To become the trusted premier urban water and sewage utility in Africa

OUR CORE VALUES

- Customer satisfaction
- Accountability
- Team work
- Innovation
- Sustainability
- Professionalism

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

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DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Corporate Information

Governing Board:

Hon. Talib Tebitie	-	Chairman
Chief Lucky Temo	-	Member
Mr. Mike Okoh	-	Member
Hon. Immaculate Bridode	-	Member
Hon. Vosa Okotie	-	Member
Hon. Mary Agafere Egeurthiie	-	Member
Mrs. Tina Okolo	-	Member

Management:

Okoh, N. Idenodo	-	General Manager
Akporhonor, Columbus	-	Director, Administration
Onwuka, Lawretta	-	Director, Finance and Accounts
Mairiga, Rufina	-	Director, Hydrology/Hydrogeology
Ayiofor, Pius	-	Director, Corporate Affairs
David, Ihiechukwu	-	Director, Commercial Services
Osiatuma, James	-	Director, Water Resource Planning/TSS
Ayigbe, S. Esemé	-	Director, PPP/ICT
Enonuya, Bemigho	-	Director, Technical Services
Engr. Uche Maduka	-	Director, Sanitation & Quality Control

Date of establishment

Delta State Urban Water Corporation was established by the defunct Bendel State Government of Nigeria Edict No. 6 of 1988 as applicable to Delta State of Nigeria now Delta State Urban Water Board Law of 2000.

Registered office:

Core Area, Okpanam Road
Oshimilli-south, Asaba,
Delta State

Auditors:

Patrick Uzoka & Co.
(Chartered Accountants)
73, Ibusa Road, Asaba
Delta State

Bankers:

Ecobank Plc, Fidelity Bank Plc, Guaranty Trust
Bank Plc, First City Monument Bank Plc and
United Bank for Africa Plc

Development Partners

WORLD BANK

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Governing Board's Report

Accounts

The management have pleasure in presenting their report on the affairs of Delta State Urban Water Corporation (DESUWACO) (referred to as Water Corporation) together with the audited financial statements and auditor's report for the period ended 31st December, 2024.

State of Affairs

In the opinion of the Management, the state of affairs of DESUWACO is satisfactory and no events have occurred since the reporting date which would affect the financial statements as presented.

Legal Form

The Delta State Urban Water Corporation (DESUWACO) was established by the Delta State of Nigeria Urban Water Board Law of 2000.

Principal Activities

The Water Board is established to carry-out the following objectives.

- a). To control and manage all water works vested under the provision of the Edict.
- b). To extend and develop such existing ones as the Board consider necessary
- c). To establish, control, extend and develop such new water works.
- d). To ensure water is supplied to consumers in Delta State at reasonable charges and in portable quality and adequate quantity.

Results of operation for the year

Highlights of the Board's operating results are as follows:

	year ended 31st December 2024 (=N=)
Revenue, Grant & Subvention	563,269,739
Deduct:	
- Operating expense	605,670,600
- Depreciation expense	238,918,936
Operating deficit	(281,319,797)

Property, Plant and Equipment

Movements in property, plant and equipment are shown in note 2 of the financial statements. In the opinion of the Directors, the value of Delta State Urban Water Corporation properties is not less than the value shown in the accounts.

The Board and Management

The responsibility for the day-to-day management of the Board is delegated to the General Manager (GM). The GM executes the power delegated to him in accordance with guidelines approved by the Government. Executive management is accountable for the development and implementation of strategies and policies. The Board's performance is regularly reviewed for

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Governing Board's Report - *continued*

The Board and Management - *continued*

matters of strategic concern and any other matter it regards as material.

Employment of Disabled Persons

The Board keeps open employment opportunity to disabled persons as part of its social responsibility. The Corporation's policy prohibits discrimination against disabled persons in the recruitment, training and career development of its employees. In the event of members of staff becoming disabled, efforts will be made to ensure that their employment continues and appropriate training arranged to ensure that they fit into the Board's working environment.

Health, Safety and Welfare of Employees

Arrangements are made for adequate security protection of staff in the Corporation's premises while necessary safety regulations are complied with in order to facilitate the safety of employees of the Board at all times.

Employee Involvement and Training

The Corporation provides facilities for regular on the job training of staff. Regular consultative meetings are held by management to keep members of staff abreast with developments within the Board as well as its plans and achievements.

Auditors

The auditors, Messrs Patrick Uzoka & Co. have indicated their willingness to continue in office as auditors in accordance with section 357(2) of the Companies and Allied Matters Act 2004. A resolution would be proposed at the Annual General Meeting to authorise the Director to fix their remuneration.

BY ORDER OF THE BOARD

General Manager

July 2025

Statement of Governing Board's Responsibility for the Financial Statements

The Companies and Allied Matters Act, CAP C20, Laws of the Federal Republic of Nigeria 2004, requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of financial affairs of the entity at the end of the year.

In preparing the financial statements, the Governing Board is responsible for:

- properly selecting and applying accounting policies;
- presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- providing additional disclosures when compliance with the specific requirements in IPSAS are insufficient to enable users to understand the impact of particular transactions, other events and conditions on the Board's financial position and financial performance; and
- making an assessment of the Board's ability to continue as a going concern.

The Governing Board is also responsible for:

- designing, implementing and maintaining an effective and sound system of internal controls throughout the Board;
- maintaining adequate accounting records that are sufficient to show and explain the Board's transactions and disclose with reasonable accuracy at any time the financial position of the Board, and which enable them to ensure that the financial statements comply with IPSAS;
- maintaining statutory accounting records in compliance with Delta State Financial Regulations and IPSAS;
- taking such steps as are reasonably available to them to safeguard the assets of the Board; and
- preventing and detecting fraud and other irregularities.

Going Concern:

Nothing has come to the attention of the Directors to indicate that the Board will not remain a going concern for at least twelve months from the date of this statement.

The financial statements of the Corporation for the period ended 31st December 2024 were approved by Board of Directors on 23st July 2025.

SIGNED ON BEHALF OF THE
BOARD OF DIRECTORS BY:

Signed

July 2025

Independent Auditor's Report

To the Governing Board of Delta State Urban Water Corporation

Report on the Financial Statements

We have audited the accompanying financial statements of Delta State Urban Water Corporation which comprise the statement of financial position as at 31st December 2024, the statement of performance, changes in net assets, statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, provisions of Companies and Allied Matters Act CAP C20 Laws of the Federal Republic of Nigeria 2004 and in compliance with the Financial Reporting Council of Nigeria Act, No 6, 2011, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Delta State Urban Water Corporation as at 31st December 2024, its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards, provisions of Companies and Allied Matters Act CAP C20 Laws of the Federal Republic of Nigeria 2004 and in compliance with the Financial Reporting Council of Nigeria Act, No 6, 2011.

Report on other legal and regulatory requirements

In accordance with the Schedule 6 of Companies and Allied Matters Act CAP C20 Laws of the Federal Republic of Nigeria 2004, we confirm that:

- i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Delta State Urban Water Corporation has kept proper books of account, so far as appears from our examination of those books.
- iii) The Delta State Urban Water Corporation's financial position and its statement of performance are in agreement with the books of account and returns.

Dr. Patrick Uzoka, FCA

For: Patrick Uzoka & Co.

Asaba, Nigeria

July 2025

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Statement of Financial Position

	Notes	2024 (=N=)	2023 (=N=)
Assets			
Property, plant and equipment	2	935,909,565	1,163,586,148
Total non-current assets		935,909,565	1,163,586,148
Cash and cash equivalents	3	3,211,400	30,101,832
Receivables	4	4,643,600	22,447,415
Inventories		4,366,142	4,366,142
Total current assets		12,221,142	56,915,389
Total assets		948,130,707	1,220,501,537
Liabilities			
Payables	5	55,768,378	57,893,864
Total current liabilities		55,768,378	57,893,864
Public funds		1,047,000	1,047,000
Total non-current liabilities		1,047,000	1,047,000
Total liabilities		56,815,378	58,940,864
Net assets		891,315,329	1,161,560,673
Financed by			
Capital grant	6	5,064,085,283	5,053,010,829
Accumulated fund	7	(4,172,769,953)	(3,891,450,156)
Capital grant & accumulated fund		891,315,329	1,161,560,673

The financial statements were approved and authorized for issue on 23st July 2025 and signed on its behalf by:

Signed

Signed

The section on significant accounting policies and the accompanying notes form part of the financial statements.

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Statement of Financial Performance

	Notes	2024 (=N=)	2023 (=N=)
Revenue	8	29,078,000	500,166,948
Grant & subvention	9	534,191,739	550,758,704
		563,269,739	1,050,925,652
Personnel expense	10	502,991,739	467,981,357
Administrative expense	11	76,602,584	289,748,398
Maintenance expense	12	25,901,000	276,957,224
Depreciation expense	13	238,918,936	239,688,229
Finance expense	14	175,277	590,378
		844,589,537	1,274,965,586
Operating surplus/(deficit)		(281,319,797)	(224,039,934)

The section on significant accounting policies and the accompanying notes form part of the financial statements.

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Statement of Changes in Net Assets**2024**

	Capital grant (=N=)	Accummulated funds (=N=)	Total (=N=)
Balance, beginning of year	5,053,010,829	(3,891,450,156)	1,161,560,673
Changes	11,074,454	(281,319,797)	(270,245,344)
Balance, end of year	5,064,085,283	(4,172,769,953)	891,315,329

2023

	Capital grant (=N=)	Accummulated funds (=N=)	Total (=N=)
Balance, beginning of year	4,683,058,559	(3,667,410,222)	1,015,648,337
Changes	369,952,270	(224,039,934)	145,912,336
Prior year adjustments	-	-	-
Balance, end of year	5,053,010,829	(3,891,450,156)	1,161,560,673

The section on significant accounting policies and the accompanying notes form part of the financial statements.

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Statement of Cash Flows

	Notes	2024 (=N=)	2023 (=N=)
Operating activities			
Annual operating surplus/(deficit)		(281,319,797)	(224,039,934)
Non-cash items:			
- Adjustments for provisions no longer required		-	-
- Depreciation expense	13	238,918,936	239,688,229
- Short-term provisions		-	-
Decrease/(Increase) in:			
- Receivables	4	17,803,815	(15,573,642)
- Prepayment		-	-
- Inventories		-	-
Increase/(Decrease) in:			
- Payables	5	(2,125,486)	27,709,019
Net cash flow used in operating activities		(26,722,532)	27,783,672
Cash flows from investing activities			
Receipts of property, plant and equipment	2	(11,242,354)	(369,952,270)
Net cash flow used in investing activities		(11,242,354)	(369,952,270)
Cash flows from financing activities			
WORLD BANK, USAID, DTSG & FMWRD	6	11,074,454	369,952,270
Net cash flow generated from financing activities		11,074,454	369,952,270
Decrease in cash and cash equivalents		(26,890,432)	27,783,672
Cash and cash equivalents at beginning of year		30,101,832	2,318,160
Cash and cash equivalents at end of year		3,211,400	30,101,832

The section on significant accounting policies and the accompanying notes form part of the financial statements.

Notes to the Financial Statements

1 Significant accounting policies

1.1 Reporting entity

Delta State Urban Water Corporation (DESUWACO) was established by the defunct Bendel State Government of Nigeria Edict No. 6 of 1988 as applicable to Delta State of Nigeria now Delta State Urban Water Board Law of 2000. DESUWACO is responsible in Delta State to:

- a). control and manage all water works vested under the provision of the Edict;
- b). extend and develop such existing ones as the Board consider necessary;
- c). establish, control, extend and develop such new water works; and
- d). ensure water is supplied to consumers in Delta State at reasonable charges and in portable quality and adequate quantity.

1.2 Basis of preparation and presentation

1.2.1 Statement of compliance

The financial statements of the Delta State Urban Water Corporation (DESUWACO) have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS).

These financial statements have been prepared under the assumption that DESUWACO is a going concern, and will meet its mandate for the foreseeable future (IPSAS 1- Presentation of Financial Statements). Where a specific matter is not covered by IPSAS, the appropriate International Financial Reporting Standards (IFRS) have been applied.

1.2.2 Basis of measurement

The financial statements have been prepared in accordance with the going concern principle under the historical cost convention.

1.2.3 Functional and presentation currency

These financial statements are presented in Nigerian Naira (=N=) which is the Board's functional currency.

1.2.4 Materiality and the use of judgements and estimates

Materiality is central to DESUWACO's financial statements. The entity's process for reviewing accounting materiality provides a systematic approach to the identification, analysis, evaluation, endorsement and periodic review of decisions taken involving the materiality of information, spanning a number of accounting areas. The financial statements include amounts based on judgments, estimates and assumptions by management. Changes in estimates are reflected in the period in which they become

Materiality exists where omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements.

Notes to the Financial Statements

1.3 Cash and cash equivalents

Cash and cash equivalents include notes and coins on hand, unrestricted balances held with commercial banks and highly liquid financial assets with original maturities of less than three months or less from the acquisition date that are subject to an insignificant risk of changes in their fair value, and are used by the Board in the management of its short-term commitments. Cash and cash equivalents are carried at amortised cost in the statement of financial position.

1.4 Inventories

DESUWACO recognizes office supplies, humanitarian supplies, and publications as part of its inventory. Inventories are valued taking the lower amount of (i) cost or (ii) net realizable value, using a weighted average basis. A physical stock count is conducted once every year. Freight and insurance charges are allocated based on the total value of inventory purchases and added to the inventory value. Where inventories have been acquired through a non-exchange transaction (i.e. inventories were donated as an in-kind contribution), the value of inventory is determined by reference to the donated goods' fair value at the date of acquisition. When inventories are sold, exchanged or distributed, their carrying amount is recognized as an expense.

1.5 Accounts receivable

Accounts receivable are non-derivative financial assets with fixed or determinable payments that are not traded in an active market. Current receivables are for amounts due within 12 months of the reporting date, while non-current receivables are those that are due more than 12 months from the reporting date of the financial statements.

Accounts receivable are recorded at their estimated net realizable value and not discounted as the effect of discounting is considered immaterial. An allowance for doubtful accounts receivable is recognized when there is a risk that the receivable may be impaired. Changes in the allowance for doubtful accounts receivable are recognized in the Statement of Financial Performance.

1.6 Prepayments

Prepayments relate to amounts paid to suppliers for goods or services not yet received, and amounts paid in advance for office space. Prepayments are recorded at cost.

1.9 Property, plant and equipment

Notes to the Financial Statements

Property, plant and equipment with a value greater than =N=25,000 are recognized as non-current assets in the Statement of Financial Position. Property, plant and equipment are stated at historical cost, less accumulated depreciation and any impairment losses. Property, plant and equipment acquired through a non-exchange transaction are recognized at fair value at the date of acquisition. All assets of this type are considered to be non-cash generating. Depreciation is calculated on a straight-line basis over the asset's useful life except for land, which is not subject to depreciation. Property, plant and equipment are reviewed annually for impairment to ensure that the carrying amount is still considered to be recoverable.

1.9 **Property, plant and equipment - *continued***

The estimated useful lives of the asset classes that make up property, plant and equipment are provided in the table below.

Asset class Estimated useful life (in years)

Freehold land	-	Not applicable
Leasehold land	-	over the unexplored portion of the lease
Building	-	2%
Capital rehabilitation of water works	-	10%
Caravans	-	10%
Office partition	-	10%
Plant & machinery	-	10%
Equipment & tools	-	10%
Transportation equipment	-	20%
Complete water scheme	-	5%
Office furniture	-	10%
Fixtures & fittings	-	10%
Water laboratory equipment	-	10%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. The recoverable amount is the higher of the asset's fair value less cost to sell and value in use.

Increases in the carrying amount arising on revaluation of buildings are credited to other financial performance and shown as revaluation surplus in the changes in net assets. Decreases that offset previous increases of the same asset are charged in other financial performance and debited against revaluation surplus directly in changes in net assets; all other decreases are charged to the statement of financial performance.

Property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognition of the asset calculated as the difference between the net disposal proceeds and the carrying amount of the asset is recognized in "Other financial performance" in the statement of financial performance in the year the asset is derecognized.

Notes to the Financial Statements

Improvements are capitalized over the remaining life of the asset when the improvement results in an increase in the useful life of the asset or adds usable space. The residual value of the asset and the cost of the improvement will be amortized over the adjusted useful life (remaining life).

1.10 Leases

A lease is an agreement whereby the lessor conveys to the lessee (the Corporation), in return for a payment or series of payments, the right to use an asset for an agreed period of time. Every lease is reviewed to determine whether it constitutes a financial or operating lease. Necessary accounting entries and disclosures are made accordingly. Where DESUWACO is the lessor, lease revenue from operating leases is recognized as revenue on a straight-line basis over the lease term. All costs associated with the asset incurred in earning the lease revenue, including depreciation, are recognized as an expense.

1.11 Accounts payable and accrued liabilities

Accounts payable are financial liabilities for goods or services that have been received by DESUWACO and invoiced but not yet paid for. Accrued liabilities are financial liabilities for goods or services that have been received by DESUWACO and which have neither been paid for nor invoiced to DESUWACO.

Accounts payable and accrued liabilities are recognized at cost, as the effect of discounting is considered immaterial.

1.12 Borrowings

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of the cost of that asset. Other borrowing costs are expensed in the period in which they are incurred.

Interest-bearing borrowings are stated at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability.

1.13 Provisions and contingent liabilities

Notes to the Financial Statements

Provisions are recognized for future liabilities and charges where DESUWACO has a present legal or constructive obligation as a result of past events and it is probable that the Board will be required to settle the obligation. Other commitments, which do not meet the recognition criteria for liabilities, are disclosed in the notes to the financial statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events that are not wholly within the control of DESUWACO.

1.14 Contingent assets

Contingent assets will be disclosed when an event gives rise to a probable inflow of economic benefits or service potential and there is sufficient information to assess the probability of the inflow of economic benefits or service potential.

1.15 Deferred revenue or expense

Deferred revenue or deferred expense derives from legally binding agreements between DESUWACO and contributors, including governments, international organizations and private and public institutions. Deferred revenue or expense is recognized when:

- a contractual agreement is confirmed in writing by both the Organization and the contributor; and
- the funds are earmarked and due in a future period.

Deferred revenue or expense is presented as non-current assets if the revenue or expense is due one year or more after the reporting date.

1.16 Funds

Fund accounting is a method of segregating resources into categories (i.e. funds) to identify both the source and the use of the funds. Establishing such funds helps to ensure better reporting of revenue and expenses. The fund serve to ensure the proper segregation of revenue and expenses. Any transfers between funds that would result in duplication of revenue and/or expenses are eliminated during consolidation. Intra-fund transfers such as programme support costs are also eliminated.

Relevant funds are categorised as either permanently restricted funds, temporarily restricted funds or unrestricted funds.

1.17 Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by DESUWACO during the year, and represents an increase in net assets.

1.18 Expenses

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Notes to the Financial Statements

Expenses are defined as decreases in economic benefits or service potential during the reporting period in the form of outflows, consumption of assets, or incurrences of liabilities that result in decreases in net assets/equity. DESUWACO recognizes expenses at the point where goods have been received or services rendered (delivery principle) and not when cash or its equivalent is paid.

1.19 Event after the reporting period

Events after the end of the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue.

The Board shall adjust the amounts recognised in its financial statements, or recognise items that were not previously recognised, including related disclosures, to reflect adjusting events after the end of the reporting period. Adjusting events after the end of the reporting period are those events that provide evidence of conditions that existed at the end of the period.

Notes to the Financial Statements - continued

2 Property, plant & equipment

	Freehold (=N=)	Capital rehabilitation (=N=)	Caravan (=N=)	Office civil structure (=N=)	Transport equipment (=N=)	Water scheme (=N=)	Office furniture & equipment (=N=)	Plant, machinery & tools (=N=)	Water lab equipment (=N=)	Total (=N=)
Cost										
Balance, beginning of year	9,431,422	2,785,496,939	250,000	14,757,116	63,353,462	1,353,609,205	82,797,494	607,022,172	1,534,958	4,918,252,768
Additions	-	11,074,454	-	-	-	-	167,900	-	-	11,242,354
Reclassifications / transfers	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Balance, end of year	9,431,422	2,796,571,393	250,000	14,757,116	63,353,462	1,353,609,205	82,965,394	607,022,172	1,534,958	4,929,495,122
Accumulated depreciation										
Balance, beginning of year	4,526,972	1,646,337,335	249,990	11,157,106	62,530,013	1,353,609,195	75,947,266	598,773,795	1,534,948	3,754,666,620
Charge for the year	188,628	230,069,364	-	450,000	365,973	-	6,864,446	980,525	-	238,918,936
Write back over provision	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Balance, end of year	4,715,600	1,876,406,699	249,990	11,607,106	62,895,986	1,353,609,195	82,811,712	599,754,320	1,534,948	3,993,585,556
Carrying amount										
31 December 2024	4,715,822	920,164,694	10	3,150,010	457,476	10	153,682	7,267,852	10	935,909,565
31 December 2023	4,904,450	1,139,159,604	10	3,600,010	823,449	10	6,850,228	8,248,377	10	1,163,586,148

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Notes to the Financial Statements - *continued*

The section on significant accounting policies and the accompanying notes form part of the financial statements.

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Notes to the Financial Statements - *continued*

	2024 (=N=)
3 Cash and cash equivalents	
Current account balances with banks	3,211,400
	3,211,400
4 Receivables	
Customer debtors	3,515,000
Staff debtors	1,128,600
	4,643,600
5 Payables	
Suppliers/service creditor	-
Staff claims	15,735,082
Accrued electricity	707,128
Accrued professional charges	746,500
Auditor General Charges	1,236,736
Taxes payable	12,042,932
Audit fee payable 2023	11,300,000
Audit fee payable 2024	14,000,000
	55,768,378
6 Capital grant	
Balance, beginning of year	5,053,010,829
Property, plant & equipment transferred	
- from WORLD BANK, USAID, DTSG & FMWRD	-
- from Delta State Government	11,074,454
Balance, end of year	5,064,085,283
7 Accumulated fund	
Balance, beginning of year	(3,891,450,156)
Changes	(281,319,797)
Adjustments for provisions no longer required	-
Balance, end of year	(4,172,769,953)
8 Revenue	
Advertisements	-
Borehole	3,600,000
Contractors registration	1,000,000
Equipment hire	150,000
Balance c/f	4,750,000

8 Revenue - *cont'd*

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Notes to the Financial Statements - continued

	2024
	(=N=)
Balance b/f	4,750,000
Sale of scrap	-
Vendors Rent	75,000
SURWASH	24,000,000
Water charges	73,000
Water test	180,000
	29,078,000
9 Grant & subvention	
E-WASH counterpart fund	-
Government grant	-
National council meeting	-
Overheads	31,200,000
Payroll	502,991,739
	534,191,739
10 Personnel expense	
Salaries	502,991,739
	502,991,739
11 Administrative expense	
Advert & publicity	-
Annual budget preparation	-
Audit consultancy (fee)	1,300,000
Audit services (Auditor-General)	-
Cleaning & fumigation services	297,600
Electricity charges	-
Engineering services	-
Entertainment & public relations	-
Fuel - pump stations	-
Hired wages	-
Honorarium & sitting allowance	3,320,000
Internet access charges	-
Local travel & transport	23,265,000
Medical	-
Motor vehicle fuel cost	430,000
Newspapers, magazines & books	110,000
Office stationeries & computer consumables	7,822,750
Other maintenance services	-
Other miscellaneous expense	790,500
Balance c/f	37,335,850

DELTA STATE URBAN WATER CORPORATION

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Notes to the Financial Statements - *continued*

	2024 (=N=)
11 Administrative expense - <i>cont'd</i>	
Balance b/f	37,335,850
Plant/generator fuel cost	3,430,000
Printing & stationery	-
Publicit & advertisement	407,000
Refreshment & meals	708,200
Rent-residential	-
Research & documentation	-
Security Service	134,600
Staff promotion/conversion exam	420,500
Staff welfare - (Parking home & death benefits)	
Statelitte broadcast & internet access charges	356,600
Sundries - (BEDC reconnection fee)	
Supervision & management fee	3,600,000
Survey services	510,000
Taxes	15,055,834
Training & development	14,509,000
Transport & travelling	-
Transport equip. running expense	-
Water Treatment Chemical	135,000
	76,602,584
12 Maintenance expense	
Maintenance - office building	12,000
Maintenance - office furniture	292,500
Maintenance - plants & generator	-
Maintenance - rehab. repair water facilities	24,975,500
Maintenance - transport & office equipment	621,000
	25,901,000
13 Depreciation expense	
Freehold	188,628
Capital rehabilitation	230,069,364
Office civil structure	450,000
Transport equipment	365,973
Office furniture & equipment	6,864,446
Plant, machinery & tools	980,525
	238,918,936
14 Finance expense	
Bank charges	175,277
	175,277

ed

2023

(=N=)

30,101,832

30,101,832

3,515,000

18,932,415

22,447,415

-

21,393,060

707,128

8,058,174

27,098,766

636,736

-

57,893,864

4,683,058,559

369,952,270

-

5,053,010,829

(3,667,410,222)

(224,039,934)

-

(3,891,450,156)

-

3,600,000

2,450,000

2,000,000

8,050,000

ed

2023
(=N=)
8,050,000
-
-
491,419,548
697,400
-
500,166,948
49,994,347
-
1,583,000
31,200,000
467,981,357
550,758,704
467,981,357
467,981,357
-
-
5,729,087
393,368
191,650
60,000
86,220,554
-
-
100,000
1,415,000
2,522,272
15,155,300
100,000
153,000
120,000
7,559,200
926,000
3,591,500
124,236,931

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2023 (=N=)
124,236,931
4,982,450
-
4,728,800
829,000
-
11,360,000
-
185,000
-
235,400
-
10,751,100
50,055,480
62,248,021
20,136,216
-
-
-
289,748,398
25,000
381,000
1,096,000
273,313,224
2,142,000
276,957,224
188,628
229,423,355
450,000
365,973
8,279,748
980,525
239,688,229
590,378
590,378