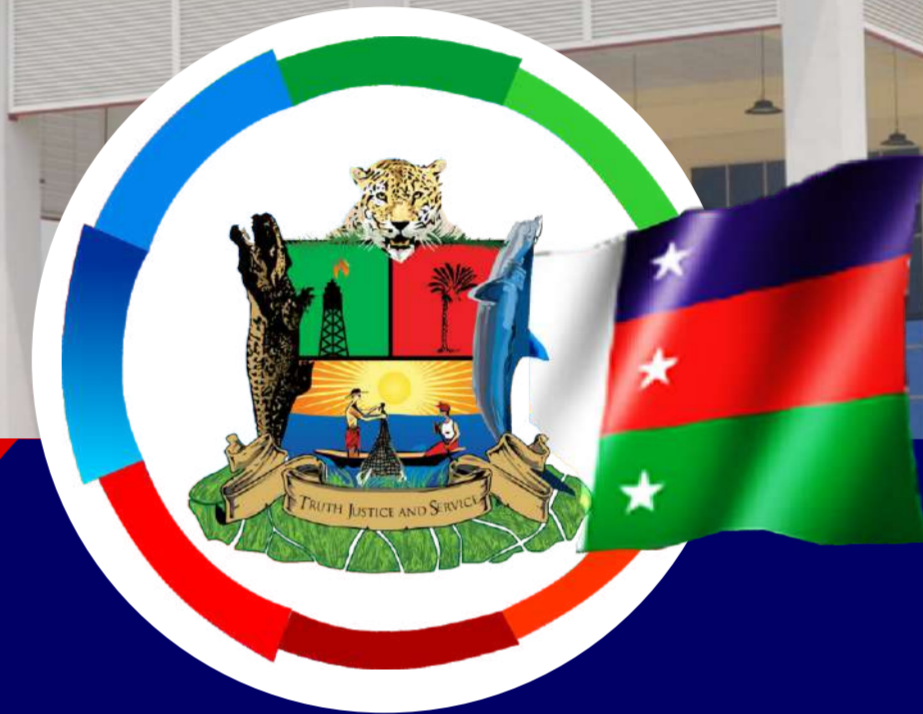


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**FINANCIAL STATEMENTS**  
OF THE GOVERNMENT OF  
**BAYELSA STATE**  
OF NIGERIA



ANNUAL REPORT OF THE ACCOUNTANT-GENERAL BAYELSA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021



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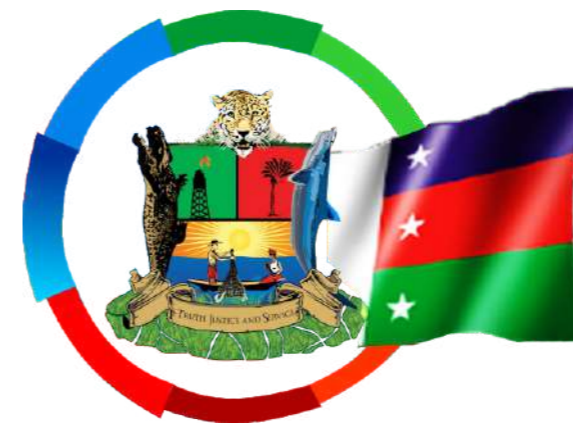
**FINANCIAL STATEMENTS**  
OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA



*Bayelsa*  
THE GLORY OF ALL LANDS

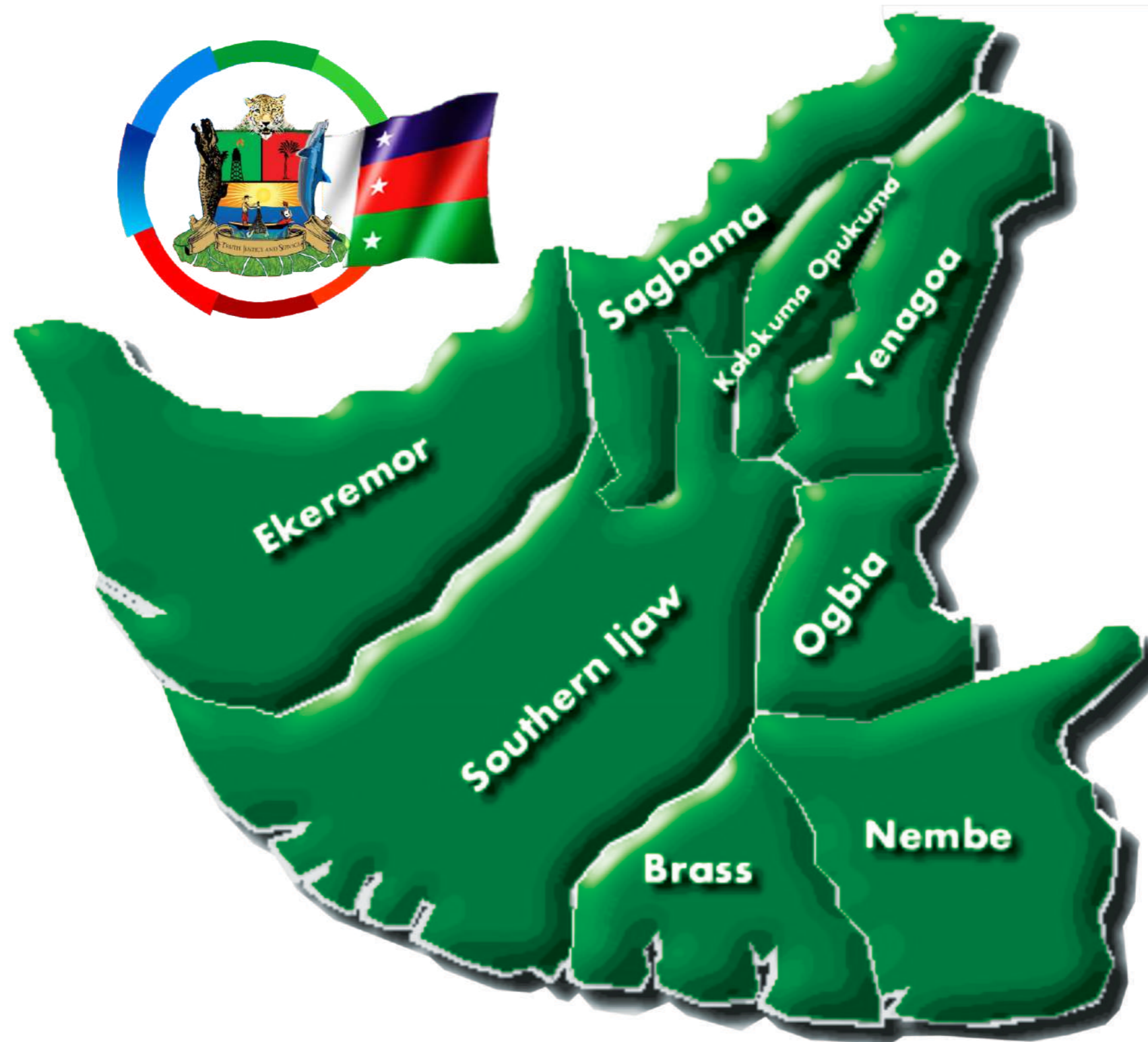
# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



# Bayelsa

THE GLORY OF ALL LANDS





**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



HIS EXCELLENCY  
**SENATOR DOUYE DIRI**  
GOVERNOR BAYELSA STATE



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**HIS EXCELLENCY**  
**SENATOR LAWRENCE EWHRUDJAKPOR**  
DEPUTY GOVERNOR BAYELSA STATE



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**MR. MAXWELL EBIBAI**  
HONOURABLE COMMISSIONER FOR FINANCE



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**IFIDI TOKONI (FCA)**  
ACCOUNTANT - GENERAL



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**SIKPI NATHANIEL LOVEDAY ( FCA, ACTI )**  
DIRECTOR, FINAL ACCOUNTS UNIT



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**HEAD AND STAFF OF FINAL ACCOUNTS UNIT**



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# REPORT OF THE ACCOUNTANT-GENERAL BAYELSA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2021

## INTRODUCTION

In accordance with the Financial Regulations and the provisions of the Finance (Control and Management) Act of 1958, Cap 144 LFN, as amended, it is my pleasure to present the Accounts of the Government of Bayelsa State for the year ended December 31, 2021 together with the financial statements.

## INTERNALLY GENERATED REVENUE

The Bayelsa State Internally Generated Revenue for the 2021 financial year stands at N18.595 Billion as against N12.496 Billion in 2020. This represents an increase of 48.80% over the actual revenue collected in year 2020 but a decrease of 25.62% over budgeted revenue targets for the 2021 financial year.

## STATUTORY ALLOCATION & VALUE ADDED TAX & OTHER RECEIPTS

The Bayelsa State Government received total revenue of N196.528 Billion Naira from FAAC as against the budgeted amount of N225.482 Billion in 2021. The Share of Statutory Allocation (FAAC) was N118.560 Billion, Value Added Tax was N19.328 Billion and Statutory Allocation (Other Agencies) was N58.640 Billion. Inclusive in the Statutory Allocation (Other Agencies) is refund of 13% derivation of N55.490 Billion. A total of N334.716 Million Ecological fund was also received and held on trust for the eight (8) Local Government councils.

## INVESTMENT (INCOME, SHARES & SECURITIES)

The State Government earned a total of N340.268 Million Naira from dividend and other investment income during the year under review. There was an increase in the actual dividend and investment income received as compared with the previous year receipt of N61.211 Million Naira. In relation to Internally Generated Revenue, Investment income recorded 1.83%.



## Financial Statements of the Government of Bayelsa State of Nigeria 2021



### **CONSOLIDATED REVENUE FUND CHARGES**

The sum of N12.168 Billion was expended on Consolidated Revenue Fund Charges (Pension and Gratuity only) in 2021 as against N7.323 Billion in the previous year. Bayelsa State Government is yet to implement the Contributory Pension Scheme.

### **INTERNAL & EXTERNAL DEBT PROFILE**

The internal Debt Stock of the State stands at N99.089 Billion, as at 31st December, 2021. The servicing of these obligations gulped a total sum of N16.458 Billion only for the year under review.

The State Government through the World Bank obtained an IDA credit facility of \$37.740 Million US Dollars in 2013 for State Employment & Expenditure for Results (SEEFOR) Project. The facility is repayable within 30 years after a ten year moratorium period.

The External Debt stock of the State now stands at \$62.125 Million US Dollars, (N24.657 Billion Naira) as at 31<sup>st</sup> December 2021. The servicing of the State external debt obligations gulped a total sum of N276.490 Million only for the year under review.

### **PERSONNEL COST**

The Personnel cost implication of the State Government for the year ended 31<sup>st</sup> December 2021 is N46.233 Billion only. This represents a decrease of 5.70% over the actual personnel cost of N49.028 Billion for 2020. The personnel cost for 2021 includes N305.307 Million expended by Government on the statutory salaries and allowances of the Governor, Deputy Governor, Auditors-General of the State and Local Government, Chairmen and members of the various statutory Commissions such as State Independent Electoral Commission (SIEC) , Civil Service commission, Local Government Service Commission, Judicial Service Commission and House of Assembly Service Commission.

### **CAPITAL EXPENDITURE**

The State Government expended N79.434 Billion on Capital expenditure for 2021. This is against a budgetary provision of N126.322 Billion. The Sector allocation of this expenditure is as follows: Administration 5.64%, Economic 83.62%, Law & Justice 1.14%, Regional Development 0.00%, Social Service 9.60% and Aids & Grants 0.00%.



## Financial Statements of the Government of Bayelsa State of Nigeria 2021



### **OVERHEAD COST**

The State Government expended N31.539 Billion as its overhead cost for 2021 fiscal year. This is against an actual expenditure of N28.609 Billion for 2020.

### **OTHER OPERATING COST**

The State Government expended N33.649 Billion as Other operating cost for 2021 fiscal year. This is against an actual of N23.435 Billion for 2020. This amount is made up of: Transfer to other funds N1.740 Billion, NYSC payments N0.698 Billion, Bank Charges and other associated costs N2.569 Billion and FAAC Deductions other than repayment of loans N9.797 Billion.

### **STATUTORY TRANSFERS AND CONTRIBUTIONS**

The State Government expended N14.969 Billion on statutory transfers and contributions for the 2021 fiscal year. This is against an actual of N20.161 Billion for 2020. This amount is made up of transfers to: State House of Assembly N1.402 Billion, Judiciary N0.929 Billion, Rural Development Authorities N3.365 Billion, State Universal Basic Education Board (SUBEB) N1.469 Billion and Tertiary Institutions N7.804 Billion.

### **NOTES TO THE FINANCIAL STATEMENTS**

All the applicable reference notes to the Financial Statements are for the current reporting year and not to the comparative preceding year.

### **CONCLUSION**

I wish to express my profound appreciation to all Treasury Staff for their abiding loyalty, commitment and support throughout the year. I am also particularly grateful to the Honorable Commissioner for Finance for his esteemed leadership and support; the Permanent Secretary, the Auditor-General (State) and staff for their co-operation and understanding, which made possible the production of the Financial Statements.

God Bless you all.



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## GOVERNMENT OF BAYELSA STATE OF NIGERIA

Telegram: 089-490261  
Telephone: 089-490016

Your Ref:

Our Ref: **BYST/OAG/FA/2022**



OFFICE OF THE ACCOUNTANT-GENERAL  
MINISTRY OF FINANCE  
TREASURY HEADQUARTERS  
P.M.B. 13, YENAGOA  
Website: [www.mof.by.gov.ng](http://www.mof.by.gov.ng)

Date: April 07, 2022

### STATEMENT OF RESPONSIBILITY

These Financial Statements have been prepared by the Accountant- General of Bayelsa State in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended and other relevant extant laws and policies. The Financial Statements comply with generally accepted accounting policies and practice.

To fulfil accounting and reporting responsibilities, the Accountant- General is responsible for preparing, reporting, establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the receipt and payment of Public Financial resources by the government.

Efforts have been made to ensure that these Financial Statements reflect the true and fair view of the financial position of Bayelsa State Government as at 31<sup>st</sup> December, 2021.

**IFIDI TOKONI. (FCA)**  
**Accountant-General**



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## AUDIT CERTIFICATE

### GOVERNMENT OF BAYELSA STATE OF NIGERIA Office of the State Auditor General

Auditor General  
DOUNANA TARIMOTIMI FCNA, ACTI  
Tel: 08036720659  
Email: dounana2222@gmail.com



P. M. B. 19  
Yenagoa  
Email: stateauditbayelsa1@yahoo.com

Our Ref: **Aud.4/5/Vol.I/119**  
Your Ref: \_\_\_\_\_

Date: **9<sup>th</sup> May, 2022**

#### AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Bayelsa State of Nigeria for the year ended December 31<sup>st</sup> 2021 have been audited in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 15(3) of the Bayelsa State Audit Law 2021.

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards IPSAS (cash) as described in the statement of accounting policies. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Bayelsa State for the year ended December 31<sup>st</sup> 2021 and the transactions for the fiscal year ended on that date.

#### **Special Opinion:**

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted State Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS Program). The expenditure framework and receipts are detailed in Note 14 in the attached General Purpose Financial Statements of Bayelsa State Government.

In my opinion, Note 14 presents fairly, in all material respects, the expenditures incurred and funds received against the SFTAS Program by the State for the year ended December 31<sup>st</sup> 2021 in accordance with IPSAS (cash) as described in the statement of accounting policies.

Office of the State Auditor-General  
P.M.B. 19  
Yenagoa.

  
Dounana Tarimotimi FCNA, ACTI  
Ag. Auditor-General  
Bayelsa State of Nigeria



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**AIT-IGBOGENE OUTER RING ROAD**



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## STATEMENT NO. 1

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

APPROVED BUDGET YEAR 2021		NOTE	YEAR 2021	YEAR 2020
₦	CASH FLOW FROM OPERATING ACTIVITIES RECEIPT:		₦	₦
	<b>RECEIPTS</b>			
210,482,120,748.44	Statutory Allocation (FAAC)	1	177,199,812,342.74	123,618,999,367.57
15,000,000,000.00	Value Added Tax	1	19,327,790,983.28	12,519,882,553.29
<b>225,482,120,748.44</b>	<b>Statutory Allocation Total</b>		<b>196,527,603,326.02</b>	<b>136,138,881,920.86</b>
17,349,850,940.00	Taxes	2	14,624,372,157.48	10,364,773,134.23
402,320,000.00	Licenses	2	25,456,850.00	4,810,000.00
5,873,096,400.00	Fees	2	3,431,801,632.25	1,391,849,810.97
191,266,000.00	Fines	2	2,962,300.00	3,978,063.33
768,133,860.00	Sales	2	98,539,111.65	571,994,409.55
86,500,000.00	Earnings	2	0.00	0.00
98,832,800.00	Rent	2	71,144,707.63	17,104,700.00
0.00	Interest	2	18,983.56	80,309,611.69
230,000,000.00	Investment Income	2	340,267,565.99	61,210,590.53
<b>25,000,000,000.00</b>	<b>Independent Revenue Total</b>		<b>18,594,563,308.56</b>	<b>12,496,030,320.30</b>
8,000,000,000.00	Reimbursement		0.00	38,404,474,783.00
13,697,027,220.00	Other Revenue Sources	3.1	334,716,100.69	1,353,195,052.85
<b>272,179,147,968.44</b>	<b>TOTAL RECEIPTS</b>		<b>215,456,882,735.27</b>	<b>188,392,582,077.81</b>
	<b>PAYMENTS:</b>			
48,319,825,699.00	Personal Emolument(includes salaries on crfc)	4	46,232,973,883.80	49,028,196,823.92
66,543,249,551.80	Overhead Cost	5	31,539,372,974.19	28,609,400,933.98
19,616,810,511.36	Consolidated Revenue Fund Charges (P&G only)	7	12,168,026,029.92	10,151,160,183.88
0.00	Contribution to Pension Fund		0.00	0.00
34,400,000,000.00	Other Operating Activities	7	33,649,320,747.09	23,435,069,788.05
15,264,844,670.20	Statutory Transfers & Contributions	7	14,969,437,293.32	20,160,605,608.17
<b>164,526,730,451.98</b>	<b>Total Payment</b>		<b>138,559,130,928.32</b>	<b>131,384,433,338.00</b>
<b>107,650,296,768.02</b>	<b>Net Cash flow from Operating Activities:</b>		<b>76,897,751,806.95</b>	<b>57,008,148,739.01</b>
	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
(15,854,000,000.00)	Capital Expenditure: Administrative Sector	6	(4,482,257,421.61)	(220,600,000.00)
(92,075,000,000.00)	Capital Expenditure: Economic Sector (cost of discounting inclusive)	6	(66,423,396,576.60)	(34,033,697,687.24)
(2,850,000,000.00)	Capital Expenditure: Law & Justice Sector	6	(901,750,000.00)	(290,697,674.42)
0.00	Capital Expenditure: Regional Development Sector	6	0.00	0.00
(15,543,332,423.00)	Capital Expenditure: Social Service Sector	6	( 7,626,759,347.10)	(3,550,734,697.39)
0.00	Capital Expenditure: Funded by Aid & Grants	6	0.00	0.00
<b>(126,322,332,423.00)</b>	<b>Net Cash flow from Investing Activities</b>		<b>(79,434,163,345.31)</b>	<b>(38,095,730,059.05)</b>



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## STATEMENT NO. 1

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021 CONTD.

BUDGET YEAR 2021	CASH FLOW FROM FINANCING ACTIVITIES:	NOTE	YEAR 2021	YEAR 2020
19,990,000,000.00	Proceeds from Aids & Grants	3	2,181,569,500.00	2,850,000,000.00
0.00	Proceeds from External Loan	9	0.00	0.00
25,000,000,000.00	Proceeds from Internal Loans	9	20,725,336,103.28	0.00
0.00	Proceeds from other Funds		0.00	0.00
(2,000,000,000.00)	Repayment of External Loans(including servicing)	9	(276,490,057.52)	(275,150,299.20)
(16,561,980,813.64)	Repayment of Internal Loans-(including servicing)	9	(16,457,917,384.94)	(15,056,345,090.88)
<b>(7,755,983,531.38)</b>	<b>Net Cash flow from Financing Activities:</b>		<b>6,172,498,160.82</b>	<b>(12,481,495,390.08)</b>
	<b>MOVEMENTS IN OTHER CASH EQUIVALENT ACCOUNTS</b>			
0.00	Increase in Investments	8	13,881,204,082.16	841,237,972.86
0.00	Net Decrease in other Cash Equivalents		(27,762,408,163.92)	(766,211,945.72)
<b>0.00</b>	<b>Total Cash flow from other Cash Equivalent Accounts</b>		<b>(13,881,204,081.76)</b>	<b>75,026,027.14</b>
	<b>NET CASH FOR THE PERIOD:</b>		<b>(10,245,117,459.30)</b>	<b>6,505,949,317.02</b>
0.00	<b>CASH &amp; IT'S EQUIVALENT AS AT 1<sup>ST</sup> JANUARY, 2021</b>		<b>20,126,220,632.18</b>	<b>13,620,271,315.16</b>
0.00	<b>CASH &amp; IT'S EQUIVALENT AS AT 31<sup>ST</sup> DECEMBER, 2021</b>	10	<b>9,881,103,172.88</b>	<b>20,126,220,632.18</b>

The accompanying notes are an integral part of these Financial Statements

**IFIDI TOKONI. (FCA)**  
**Accountant-General**



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## STATEMENT NO. 2

### STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTE	YEAR 2021	YEAR 2020
		₦	₦
<b>ASSETS</b>			
<b>Liquid Assets</b>			
Cash and Bank Balances (TREASURY)	10	2,114,679,974.00	18,085,740,815.69
Cash and Bank Balances (MDA's)	10	7,431,707,098.19	2,040,479,816.49
Cash Balance Held on trust for 8 LGAs	10	334,716,100.69	0.00
<b>TOTAL LIQUID ASSETS</b>		<b>9,881,103,172.88</b>	<b>20,126,220,632.18</b>
<b>Investment and Other Cash Assets</b>			
Investment	8	20,719,135,365.58	6,837,931,283.82
Advances		0.00	0.00
Intangible Assets		0.00	0.00
<b>LIABILITIES OVER ASSETS</b>	13	124,745,532,186.11	99,204,744,143.11
<b>TOTAL INVESTMENT AND OTHER CASH ASSETS</b>		<b>145,464,667,551.69</b>	<b>106,042,675,426.93</b>
<b>TOTAL ASSETS</b>		<b>155,345,770,724.57</b>	<b>126,168,896,059.11</b>
<b>LIABILITIES:</b>			
<b>Public Funds</b>			
Consolidated Revenue Fund	S3	12,795,277,557.34	10,655,191,838.10
Capital Development Fund	S4	17,804,960,981.12	16,308,960,077.90
<b>TOTAL PUBLIC FUNDS</b>		<b>30,600,238,538.46</b>	<b>26,964,151,916.00</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans	9	25,656,921,424.85	23,929,278,665.28
Internal Loans	9	99,088,610,761.26	75,275,465,477.83
<b>Total External and Internal Loans</b>		<b>124,745,532,186.11</b>	<b>99,204,744,143.11</b>
<b>OTHER LIABILITIES</b>			
Deposits		0.00	0.00
<b>TOTAL PUBLIC FUNDS &amp; LIABILITIES</b>		<b>155,345,770,724.57</b>	<b>126,168,896,059.11</b>

The accompanying notes are an integral part of these financial statements

**IFIDI TOKONI. (FCA)**  
**Accountant-General**



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



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# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## STATEMENT NO. 3

## STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YEAR 2020		NOTES	ACTUAL YEAR 2021	FINAL BUDGET YEAR 2021	APPROVED BUDGET YEAR 2021	SUPPLE MENTARY BUDGET YEAR 2021	VAR.
₦			₦	₦	₦	₦	%
9,664,665,369.77	Opening Balance (A)		10,655,191,838.10	0.00	0.00	0.00	
	<b>ADD: REVENUE</b>						
123,618,999,367.57	Statutory Allocation	1	177,199,812,342.74	210,482,120,748.44	210,482,120,748.44	0.00	15.81
12,519,882,553.29	Value Added Tax	1	19,327,790,983.28	15,000,000,000.00	15,000,000,000.00	0.00	28.85
<b>136,138,881,920.86</b>	<b>Statutory Allocation Total</b>		<b>196,527,603,326.02</b>	<b>225,482,120,748.44</b>	<b>225,482,120,748.44</b>	0.00	12.84
10,364,773,134.23	Taxes	2	14,624,372,157.48	17,349,850,940.00	17,349,850,940.00	0.00	15.71
4,810,000.00	Licenses	2	25,456,850.00	402,320,000.00	402,320,000.00	0.00	93.67
1,391,849,810.97	Fees	2	3,431,801,632.25	5,873,096,400.00	5,873,096,400.00	0.00	41.57
3,978,063.33	Fines	2	2,962,300.00	191,266,000.00	191,266,000.00	0.00	98.45
571,994,409.55	Sales	2	98,539,111.65	768,133,860.00	768,133,860.00	0.00	87.17
0.00	Earning	2	0.00	86,500,000.00	86,500,000.00	0.00	100
17,104,700.00	Rent	2	71,144,707.63	98,832,800.00	98,832,800.00	0.00	28.02
80,309,611.69	Interest	2	18,983.56	0.00	0.00	0.00	100
61,210,590.53	Investment Income	2	340,267,565.99	230,000,000.00	230,000,000.00	0.00	47.94
<b>12,496,030,320.30</b>	<b>Independent Revenue Total</b>		<b>18,594,563,308.56</b>	<b>25,000,000,000.00</b>	<b>25,000,000,000.00</b>	0.00	25.62
39,757,669,835.85	Other Revenue Sources	3.1	334,716,100.69	13,679,027,220.00	13,679,027,220.00	0.00	100
<b>188,392,582,077.01</b>	<b>TOTAL REVENUE (B)</b>		<b>215,456,882,735.27</b>	<b>264,161,147,968.46</b>	<b>264,161,147,968.46</b>		
	<b>LESS: EXPENDITURE:</b>						
49,028,196,823.92	Personnel Cost	4	46,232,973,883.80	48,319,825,699.00	48,319,825,699.00	0.00	4.32
28,609,400,933.98	Overhead Cost	5	31,539,372,974.19	66,543,249,551.80	66,543,249,551.80	0.00	52.60
10,151,160,183.88	Consol. Rev. fund charges(P&G)	7	12,168,026,029.92	19,616,810,511.36	19,616,810,511.36	0.00	48.96
23,435,069,788.05	Other Operating Activities	7	33,649,320,747.09	34,400,000,000.00	34,400,000,000.00	0.00	3.16
20,160,605,608.17	Statutory Transf & Contriution	7	14,969,437,293.32	15,264,844,670.20	15,264,844,670.20	0.00	1.94
15,056,345,090.88	Repayment of Internal loans	9	16,457,917,384.94	16,561,980,813.64	16,561,980,813.64	0.00	0.63
275,150,299.20	Repayment of External loans	9	276,490,057.52	2,000,000,000.00	2,000,000,000.00	0.00	86.18
<b>146,715,928,728.08</b>	<b>TOTAL EXPENDITURE (C)</b>		<b>155,293,538,370.78</b>	<b>202,706,711,246.00</b>	<b>202,706,711,246.00</b>	0.00	25.12
<b>51,341,318,718.70</b>	<b>OPERATING BALANCE D=(A+B-C)</b>		<b>70,818,536,202.59</b>	<b>61,454,436,722.46</b>	<b>61,454,436,722.46</b>	0.00	23.74
	<b>APPROPRIATION/TRANSFER</b>						
40,686,126,880.60	Transfer to Capital Dev. Fund (E)		58,023,258,645.25	57,000,000,000.00	57,000,000,000.00	0.00	
<b>10,655,191,838.10</b>	<b>CLOSING BALANCE (D-E)</b>		<b>12,795,277,557.34</b>	<b>4,454,435,722.46</b>	<b>4,454,435,722.46</b>	0.00	

The accompanying notes are an integral part of these financial statement

IFIDI TOKONI. (FCA)  
Accountant-General



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**AIT/IGBOGENE ROAD COMPLETED**



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## STATEMENT NO. 4

### STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YEAR 2020		NOTE	ACTUAL	FINAL BUDGET YEAR 2021	APPROVED BUDGET YEAR 2021	SUPPLI MENTARY BUDGET 2021	VAR.
₦			₦	₦	₦	₦	%
10,868,563,256.35	Opening Balance (A)		16,308,960,077.90	0.00	0.00	0.00	
	<b>ADD: CAPITAL RECEIPTS</b>						
40,686,126,880.60	Transfer from CRF:		58,023,258,645.25	70,000,000,000.00	70,000,000,000.00	0.00	17.11
0.00	Loans(External)	9	0.00	0.00	0.00	0.00	0.00
0.00	Loans(Internal)	9	20,725,336,103.28	25,000,000,000.00	25,000,000,000.00	0.00	17.10
2,850,000,000.00	Aids & Grants	3	2,181,569,500.00	19,990,000,000.00	19,990,000,000.00	0.00	89.09
43,536,126,880.60	<b>TOTAL CAPITAL RECEIPT (B)</b>		<b>80,930,164,248.53</b>	<b>114,990,000,000.00</b>	<b>114,990,000,000.00</b>	<b>0.00</b>	<b>29.62</b>
	<b>LESS: CAPITAL EXPENDITURE</b>						
220,600,000.00	Administrative Sector	6	4,482,257,421.61	15,854,000,000.00	15,854,000,000.00	0.00	71.73
34,033,697,687.24	Economic sector	6	66,423,396,576.60	92,075,000,000.00	92,075,000,000.00	0.00	27.86
290,697,674.42	Law & Justice Sector	6	901,750,000.00	2,850,000,000.00	2,850,000,000.00	0.00	68.36
0.00	Regional Development Sector	6	0.00	0.00	0.00	0.00	0.00
3,550,734,697.39	Social Service Sector	6	7,626,759,347.10	15,543,332,423.00	15,543,332,423.00	0.00	50.93
0.00	Funded by Aid & Grants	6	0.00	0.00	0.00	0.00	
38,095,730,059.05	<b>Total Capital Expenditure (C)</b>		<b>79,434,163,345.31</b>	<b>126,322,332,423.00</b>	<b>126,322,332,423.00</b>	<b>0.00</b>	<b>37.12</b>
0.00	<b>Intangible Assets (D)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
16,308,960,077.90	<b>CLOSING BALANCE (A+B-C-D)</b>		<b>17,804,960,981.12</b>	<b>11,332,332,423.00</b>	<b>11,332,332,423.00</b>	<b>0.00</b>	<b>37.12</b>

The accompanying notes are an integral part of these statements

IFIDI TOKONI. (FCA)  
Accountant-General



**NOTE 1**

**STATEMENT OF TOTAL STATUTORY ALLOCATION**

ACTUAL 2020	CODE	DETAILS	REF NOTE	ACTUAL 2021	BUDGET 2021	VARIANCE
		<b>A</b>		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>29,991,686,539.15</b>	11010101	STATUTORY ALLOCATION	1A	31,331,431,533.13	40,700,000,000.00	(9,368,568,466.87)
78,156,230,469.83	11010105	13% DERIVATION	1A	87,228,804,957.17	102,000,000,000.00	(14,771,195,042.83)
0.00	11010106	BUDGET AUGUMENTATION	1D	0.00	4,870,000,000.00	(4,870,000,000.00)
0.00	11010107	EXCESS CRUDE	1D	0.00	57,262,120,748.46	(57,262,120,748.46)
1,196,004,731.48	11010108	FOREX EQUALIZATION	1D	380,759,064.73	1,100,000,000.00	(719,240,935.27)
5,058,358,811.07	11010109	GAINS ON EXCHANGE RATE	1D	717,138,970.66	4,000,000,000.00	(3,282,861,029.34)
0.00	11010110	GOODS & VALUE	1D	0.00	500,000,000.00	(500,000,000.00)
23,669,308.61	11010111	EXCESS BANK CHARGES	1D	11,974,657.57	50,000,000.00	(38,025,342.43)
2,183,820,326.33	11010112	NON-OIL REVENUE	1D	1,995,105,433.59	0.00	1,995,105,433.59
2,791,280,043.65	11010113	REFUND OF 13% DERIVATION	1F	55,489,968,913.52	0.00	55,489,968,913.52
0.00	11010114	SOLID MINERALS	1D	44,628,812.37	0.00	44,628,812.37
4,217,949,137.46	11010115	OTHERS FAAC RECEIPTS		0.00	0.00	0.00
<b>123,618,999,367.58</b>				<b>177,199,812,342.74</b>	<b>210,482,120,748.46</b>	<b>(33,282,308,405.72)</b>
		<b>B</b>				
12,519,882,553.29	11010201	VALUE ADDED TAX	1C	19,327,790,983.28	15,000,000,000.00	4,327,790,983.28
<b>136,138,881,920.86</b>		<b>TOTAL (A+B)</b>		<b>196,527,603,326.02</b>	<b>225,482,120,748.46</b>	<b>(28,954,517,422.44)</b>



**NOTE 2**

**STATEMENT OF INTERNALLY GENERATED REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>CODES</b>	<b>COMP. FIG FOR 2020</b>	<b>REF NOTE</b>	<b>REVENUE ITEM</b>	<b>APPROVED BUDGET YEAR 2021</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
	<b>₦</b>			<b>₦</b>	<b>₦</b>	<b>₦</b>
12010101	10,364,773,134.23	2A	TAXES	17,349,850,940.00	14,624,372,157.48	(2,725,478,782.52)
12020132	4,810,000.00	2B	LICENSES	402,320,000.00	25,456,850.00	(376,863,150.00)
12020437	1,391,849,810.97	2C	FEES	5,873,096,400.00	3,431,801,632.25	(2,441,294,767.75)
12020501	3,978,063.33	2D	FINES	191,266,000.00	2,962,300.00	(188,303,700.00)
12020609	571,994,409.55	2E	SALES	768,133,860.00	98,539,111.65	(669,594,748.35)
12020708	0.00	2F	EARNINGS	86,500,000.00	0.00	(86,500,000.00)
12020801	17,104,700.00	2G	RENT	98,832,800.00	71,144,707.63	(27,688,092.37)
12021210	80,309,611.69	2H	INTEREST	0.00	18,983.56	18,983.56
12021101	61,210,590.53	2I	INVEST MENT INCOME	230,000,000.00	340,267,565.99	110,267,565.99
12022112	0.00	2J	OTHER REVENUES	0.00	0.00	0.00
	<b>12,496,030,320.30</b>		<b>TOTAL</b>	<b>25,000,000,000.00</b>	<b>18,594,563,308.56</b>	<b>(6,405,436,691.44)</b>



**NOTE 3.0**

**STATEMENT OF GRANTS**

S/NO	MONTH	SFTAS AMOUNT EARNED FOR 2021 PERFORMANCE	SFTAS AMOUNT EARNED FOR 2020 PERFORMANCE
		₦	₦
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	1,900,000,000.00
12	DECEMBER	2,181,569,500.00	950,000,000.00
	<b>TOTAL</b>	<b>2,181,569,500.00</b>	<b>2,850,000,000.00</b>



**Financial Statements**  
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**BORO TOWN CAMP FENCING**



**NOTE 3.1**

**STATEMENT OF OTHER REVENUE RECEIPT**

S/NO	REF NOTE	DATE	LGA's ECOLOGICAL FUND (N)
1	1G(b)	JANUARY	0.00
2	1G(b)	FEBRUARY	0.00
3	1G(b)	MARCH	25,379,950.55
4	1G(b)	APRIL	28,065,821.52
5	1G(b)	MAY	30,387,389.73
6	1G(b)	JUNE	26,392,181.64
7	1G(b)	JULY	39,277,262.94
8	1G(b)	AUGUST	41,577,981.40
9	1G(b)	SEPTEMBER	36,615,898.46
10	1G(b)	OCTOBER	38,433,923.90
11	1G(b)	NOVEMBER	36,164,778.86
12	1G(b)	DECEMBER	32,420,911.78
		<b>GRAND TOTAL</b>	<b>334,716,100.69</b>



**NOTE 4**

**STATEMENT OF TOTAL PERSONNEL COST FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/N	REF NOTE	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦
<b>A</b>		<b>PERSONNEL COST</b>			
1.	4A	ADMINISTRATIVE SECTOR	11,662,273,824.7	11,220,257,168.31	442,016,656.39
2.	4A	ECONOMIC SECTOR	10,751,327,224.30	10,265,020,575.49	486,306,648.81
3.	4A	LAW & JUSTICE SECTOR	1,502,745,409.89	1,471,182,253.69	31,563,156.20
4.	4A	SOCIAL SECTOR	24,016,189,820.95	22,971,206,426.23	1,044,983,394.72
		<b>TOTAL PERSONNEL COST</b>	<b>47,932,536,279.84</b>	<b>45,927,666,423.72</b>	<b>2,004,869,856.12</b>
<b>B</b>		<b>SALARIES DIRECTLY CHARGED TO CONSOLIDATED REVENUES FUND CHARGES</b>			
1.	7(1)	GOVERNOR	22,840,298.32	22,459,420.68	380,877.64
2.	7(1)	DEPUTY GOVERNOR	18,801,987.00	18,587,492.52	214,494.48
3.	7(1)	JUDICIAL SERVICE COMMISSION BOARD MEMBERS	39,520,827.20	39,388,294.20	132,533.00
4.	7(1)	AUDITOR GENERAL(STATE)	9,273,949.44	9,262,575.84	11,373.60
5.	7(1)	AUDITOR GENERAL (LOCAL GOVERNMENT)	9,273,944.40	9,262,575.84	11,368.56
6.	7(1)	CIVIL SERVICE COMMISSION BOARD MEMBERS	51,114,271.20	39,388,294.20	11,725,977.00
7.	7(1)	LOCAL GOVT. SERVICE COMMISSION BOARD MEMBERS	64,488,047.20	31,929,514.56	32,558,532.64
8.	7(1)	HOUSE OF ASSEMBLY SERVICE COMMISSION BOARD MEMBERS	82,488,047.20	69,223,412.76	13,264,634.44
9.	7(1)	STATE INDEPENDENT ELECTORIAL COMMISSION BOARD MEMBERS	89,488,047.20	65,805,879.48	23,682,167.72
		<b>TOTAL SALARIES CHARGED TO CONSOLIDATED REVENUE FUND CHARGES</b>	<b>387,289,419.16</b>	<b>305,307,460.08</b>	<b>81,981,959.08</b>
		<b>GRAND TOTAL (A+B)</b>	<b>48,319,825,699.00</b>	<b>46,232,973,883.80</b>	<b>2,086,851,815.20</b>



**NOTE 5**

**STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021**

REF NOTE	SECTOR	ESTIMATE ₦	SUPPLEMENT ₦	TOTAL BUDGET ₦	ACTUAL ₦	EXCESS ₦	SAVINGS ₦
5A	ADMINISTRATION	38,299,103,885.32	0.00	38,299,103,885.32	19,611,187,407.60	0.00	18,687,916,477.72
5A	ECONOMIC	17,800,686,734.48	0.00	17,800,686,734.48	4,878,801,159.59	0.00	12,921,885,574.89
5A	LAW AND JUSTICE	2,358,216,072.00	0.00	2,358,216,072.00	1,896,982,072.00	0.00	461,234,000.00
5A	SOCIAL SERVICE	8,085,242,860.00	0.00	8,085,242,860.00	5,152,402,335.00	0.00	2,932,845,525.00
	<b>GRAND-TOTAL</b>	<b>66,543,249,551.80</b>	<b>0.00</b>	<b>66,543,249,551.80</b>	<b>31,539,372,974.19</b>	<b>0.00</b>	<b>35,003,881,577.61</b>

**NOTE 6**

**STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021**

REF NOTE	SECTOR	ESTIMATE ₦	SUPPLEMENT ₦	TOTAL BUDGET ₦	ACTUAL ₦	EXCESS ₦	SAVINGS ₦
6A	ADMINISTRATION	17,381,000,000.00	0.00	17,381,000,000.00	2,421,588,469.16	0.00	15,455,334,640.89
6A	ECONOMIC	87,254,250,000.00	0.00	87,254,250,000.00	65,155,021,695.10	0.00	22,099,228,304.90
6A	LAW AND JUSTICE	2,860,750,000.00	0.00	2,860,750,000.00	555,750,000.00	0.00	2,305,000,000.00
6A	SOCIAL SERVICE	18,826,332,423.00	0.00	18,826,332,423.00	11,301,803,181.05	0.00	7,524,529,241.95
	<b>GRAND-TOTAL</b>	<b>126,322,332,423.00</b>	<b>0.00</b>	<b>126,322,332,423.00</b>	<b>79,434,163,345.31</b>	<b>0.00</b>	<b>47,384,092,187.74</b>



**NOTE 7**

**STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES & OTHER OPERATING EXPENSES FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ACTUAL 2020(N)	DESCRIPTION	REF NOTE	BUDGET(N)	ACTUAL 2021(N)	VARIANCE(N)
<b>CONSOLIDATED REVENUE FUND CHARGES (P&amp;G ONLY):</b>					
	GRATUITY				
192,106,505.56	ADMINISTRATION	7B	388,376,000.05	316,132,608.43	72,243,391.62
206,569,794.27	ECONOMIC	7B	417,616,000.01	339,933,557.66	77,682,442.35
30,968,453.73	LAW AND JUSTICE	7B	62,608,000.45	50,962,032.90	11,645,967.55
1,271,918,625.85	SOCIAL SERVICE	7B	2,571,399,999.48	2,093,083,478.93	478,316,520.97
<b>1,701,563,379.40</b>	<b>SUB-TOTAL</b>		<b>3,440,000,000.00</b>	<b>2,800,111,677.50</b>	<b>639,888,322.50</b>
	PENSION				
953,959,479.22	ADMINISTRATION	7B	2,303,159,999.98	1,057,637,530.38	1,245,522,469.60
1,025,781,052.06	ECONOMIC	7B	2,476,559,999.99	1,137,264,802.38	1,339,295,197.61
153,782,661.86	LAW AND JUSTICE	7B	371,280,000.03	170,496,041.23	200,783,958.80
6,316,073,611.35	SOCIAL SERVICE	7B	11,925,810,511.35	7,002,515,978.43	4,023,294,532.92
<b>8,449,596,804.48</b>	<b>SUB-TOTAL</b>		<b>16,176,810,511.35</b>	<b>9,367,914,352.42</b>	<b>6,808,896,158.93</b>
<b>10,151,160,183.88</b>	<b>GRAND TOTAL</b>		<b>19,616,810,511.36</b>	<b>12,168,026,029.92</b>	<b>7,448,784,481.44</b>



**NOTE 7**

**STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES & OTHER OPERATING EXPENSES FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>OTHER OPERATING ACTIVITIES:</b>					
798,713,831.70	Transfer to other funds	7(A)	1,800,000,000.00	1,739,672,520.00	60,327,480.00
802,449,279.33	NYSC	7(A)	800,736,153.40	698,125,458.25	102,610,695.15
4,313,134,971.18	Bank Charges	7(A)	2,656,263,846.60	2,568,774,748.49	87,489,098.11
6,571,824,728.74	FAAC & OTHER DED	1(C)	10,000,000,000.00	9,796,770,925.07	203,229,074.93
57,298,005.80	CONSULTANCY FEES(PAYE)	2(A1)	43,000,000.00	30,000,000.00	13,000,000.00
0.00	CONSULTANCY FEES(WHT & STAMP DUTY)	2(A2)	100,000,000.00	88,112,586.96	11,887,413.04
0.00	CONSULTANCY FEES(13% DERIVAT)	1(F)	19,000,000,000.00	18,727,864,508.32	272,135,491.68
10,891,648,971.30	COST OF DISCOUNTING		0.00	0.00	0.00
<b>23,435,069,788.05</b>	<b>TOTAL</b>		<b>34,400,000,000.00</b>	<b>33,649,320,747.09</b>	<b>750,679,252.91</b>

<b>STATUTORY TRANSFERS AND CONTRIBUTIONS:</b>				
5,294,113,317.76	House of Assembly	1,525,000,000.00	1,402,153,660.96	122,846,339.04
2,208,149,795.99	Judiciary	1,008,200,000.00	928,875,602.96	79,324,397.04
3,842,008,047.68	Rural Development Authorities	3,394,000,000.00	3,365,334,335.95	28,665,664.05
959,580,691.97	SUBEB	1,479,600,000.00	1,469,492,297.41	10,107,702.59
7,856,753,754.77	Tertiary Institutions	7,858,044,670.20	7,803,581,396.04	54,463,274.16
<b>20,160,605,608.17</b>	<b>TOTAL</b>	<b>15,264,844,670.20</b>	<b>14,969,437,293.32</b>	<b>295,407,376.88</b>



**NOTE 8**

**STATEMENT OF INVESTMENTS AS AT 31ST DECEMBER, 2021**

S/N	DESCRIPTION	REF NOTE	YEAR 2021 N	YEAR 2020 N	INCREASE/DECREASE N
1	INVESTMENTS IN QUOTED COMPANIES	8A	18,517,998,219.48	4,651,522,637.32	13,866,475,582.16
2	INVESTMENTS IN UN-QUOTED COMPANIES	8B	2,201,137,146.50	2,186,408,646.50	14,728,500.00
3	LOANS TO GOVERNMENT COMPANIES		0.00	0.00	0.00
4	LOANS TO OTHER GOVERNMENTS		0.00	0.00	0.00
	<b>TOTAL INVESTMENT</b>		<b>20,719,135,365.98</b>	<b>6,837,931,283.82</b>	<b>13,881,204,082.16</b>



**NOTE 9.0**

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 2021**

	REF NOTE	BAL B/FWD (PRINCIPAL) ₦	CURRENT YEAR ADDITION/ RESTRUCTURED ₦	PRINCIPAL REPMT ₦	INTEREST & OTHER FEES ₦	TOTAL LOAN REPAYMENT ₦	BAL OUTSTDNG ₦
<b>FOREIGN-A</b>	9.1	<b>23,929,278,665.28</b>	<b>0.00</b>	<b>187,952,356.82</b>	<b>88,537,700.70</b>	<b>276,490,057.52</b>	<b>25,656,921,424.85</b>
<b>DOMESTIC-B</b>							
COMMERCIAL BANK	9.2	16,576,345,102.83	10,546,675,413.60	1,105,814,442.54	3,229,175,382.59	4,334,989,825.13	26,017,206,073.89
RESTRUCTURED COMM LOANS(FGN BOND)	9.3	30,916,706,452.06	0.00	4,614,223,748.81	4,279,658,380.95	8,893,882,129.76	26,302,482,703.25
FGN ECA	9.3	6,953,603,768.67	0.00	455,610,706.50	304,443,936.00	760,054,642.50	6,497,993,062.17
LGA SALARY BAILOUT	9.3	902,100,342.58	0.00	58,550,196.97	39,123,866.42	97,674,063.39	843,550,145.61
BUDGET SUPPORT	9.3	17,510,329,634.58	0.00	61,360,532.80	868,088,183.70	929,448,716.50	17,448,969,101.78
AADS	9.3	2,416,380,177.11	0.00	960,752,767.38	184,037,608.38	1,144,790,375.76	1,455,627,409.73
(COVID) HEALTH INTERVION FUND	9.3	0.00	2,500,000,000.00	202,553,839.06	94,523,792.84	297,077,631.90	2,297,446,160.94
FGN BRIDGE FINANCE FACILITY	9.3	0.00	18,225,336,103.89	0.00	0.00	0.00	18,225,336,103.89
<b>TOTAL DOMESTIC</b>		<b>75,275,465,477.83</b>	<b>31,272,011,517.49</b>	<b>7,458,866,234.06</b>	<b>8,999,051,150.88</b>	<b>16,457,917,384.94</b>	<b>99,088,610,761.26</b>
<b>TOTAL (A+B)</b>		<b>99,204,744,143.11</b>	<b>31,272,011,517.49</b>	<b>7,646,818,590.88</b>	<b>9,087,588,851.58</b>	<b>16,734,407,442.46</b>	<b>124,745,532,186.11</b>
<b>OTHER LIABILITIES-C</b>							
PENSION & GRATUITY	11(A)	29,324,551,804.77	0.00	3,439,283,770.91	0.00	0.00	25,885,268,033.86
CONTRACTORS ARREAS	11(B)	20,259,610,155.38	0.00	10,730,208,169.80	0.00	0.00	9,529,401,985.58
MICRO SMALL MEDIUM	11(C)	2,000,000,000.00	0.00	189,075,444.45	0.00	0.00	1,810,924,555.55
OTHERS (BANK GUARANTEE)	11(D)	17,268,878,802.48	1,027,630,278.30	0.00	0.00	0.00	18,296,509,080.78
<b>TOTAL</b>		<b>68,853,040,762.63</b>	<b>1,027,630,278.30</b>	<b>13,330,937,106.86</b>	<b>0.00</b>	<b>0.00</b>	<b>55,522,103,655.77</b>
<b>GRAND TOTAL (A+B+C)</b>		<b>168,057,784,905.74</b>	<b>32,299,641,795.79</b>	<b>22,005,385,976.04</b>	<b>9,087,588,851.58</b>	<b>16,734,407,442.46</b>	<b>180,267,635,841.88</b>



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**ELEBELE BRIDGE COMPLETED**



**NOTE 9.1**

**STATEMENT OF EXTERNAL LOANS AS AT 31ST DECEMBER, 2021**

S/ NO	INSTITUTIONS	ORIGI NAL LOAN CURR ENCY	ORIGIBAL LOAN AMOUNT	BALANCE B/FWD (PRINCIPAL)	PRINCIPAL REPAY MENT	INTEREST REPAYMENT	BALANCE O/S (PRINCIPAL)	BALANCE O/S (PRINCIPAL)
	<b>MULTILATERAL</b>			\$	\$	\$	\$	₦
<b>A</b>	<b>IDA</b>							
1	MSADP III	XDR	1,878,855.92	447,143.65	63,049.00	1,418.62	315,155.02	130,155,871.71
2	LEEM	USD	7,783,772.06	6,267,028.46	79,126.70	24,738.30	6,517,745.43	2,691,763,685.14
3	UBE	USD	5,000,000.00	1,902,844.63	62,500.00	6,901.30	1,777,844.63	734,232,053.74
4	HSDP 11	XDR	3,600,000.00	2,602,199.31	40,571.58	9,432.92	2,474,158.33	1,021,802,648.71
5	HIV/AIDS PROG.	XDR	926,444.00	1,026,493.15	31,500.00	3,682.56	950,250.00	392,443,747.50
6	3 <sup>RD</sup> NAT. FADAMA	XDR	4,818,310.00	6,492,582.03	67,456.34	23,582.86	6,271,647.17	2,590,127,564.74
7	SEEFOR	USD	37,740,000.00	37,799,329.45	0.00	140,582.40	37,740,000.00	15,586,242,600.00
8	CSDP	USD	4,000,000.00	3,802,000.00	66,000.00	0.00	3,670,000.00	1,515,673,300.00
<b>B</b>	<b>IFAD</b>							
1	COMM. BASED NAT. RESOURCES MGT PROG.	XDR	1,135,000.00	826,721.51	26,483.38	3,009.30	769,246.50	317,691,112.04
<b>C</b>	<b>EDF</b>							
1	OIL PALM BELT RURAL DEV.	EUR	4,880,856.82	1,805,443.76	21,375.87	2,428.94	1,638,753.58	676,788,841.00
	<b>TOTAL</b>			<b>62,971,785.95</b>	<b>458,062.87</b>	<b>215,777.20</b>	<b>62,124,800.66</b>	<b>25,656,921,424.85</b>

**Note:**

The figures are stated in US Dollars and translated at ₦412.99.00:\$1, EUR1:USD458.00 and XDR1:USD48.95



**NOTE 9.2**

**STATEMENT OF INTERNAL LOAN S (COMMERCIAL BANKS) AS AT 31ST DECEMBER, 2021**

S/NO	INSTITUTIONS	BAL B/FD (PRINCIPAL) ₦	CURRENT YEAR RESTRUCTURED ₦	PRINCIPAL REPAID ₦	INTEREST REPAID AND OTHER FEES ₦	BALANCE OUTSTANDING (PRINCIPAL) ₦
1	STERLING BANK PLC	16,576,345,102.83	10,546,675,413.60	1,105,814,442.54	3,229,175,382.59	26,017,206,073.89
	<b>TOTAL</b>	<b>16,576,345,102.83</b>	<b>10,546,675,413.60</b>	<b>1,105,814,442.54</b>	<b>3,229,175,382.59</b>	<b>26,017,206,073.89</b>

**NOTE 9.3**

**STATEMENT OF INTERNAL LOAN S (FGN ) AS AT 31ST DECEMBER, 2021**

S/NO	INSTITUTIONS	ORIGINAL LOAN ₦	BAL B/FD (PRINCIPAL) ₦	CURRENT YEAR ADDITION ₦	PRINCIPAL REPAID ₦	INTEREST REPAID AND OTHER FEES ₦	BALANCE OUTSTANDING (PRINCIPAL) ₦
1	FGN BOND	46,236,914,044.11	30,916,706,452.06	0.00	4,614,223,748.81	4,279,658,380.95	26,302,482,703.25
2	FGN ECA	10,000,000,000.00	6,953,603,768.67	0.00	455,610,706.50	304,443,936.00	6,497,993,062.17
3	LOCAL GOVT SALARY BAILOUT	1,285,092,649.00	902,100,342.58	0.00	58,550,196.97	39,123,866.42	843,550,145.61
4	BUDGET SUPPORT	17,569,000,000.00	17,510,329,634.58	0.00	61,360,532.80	868,088,183.70	17,448,969,101.78
5	AADS	2,938,300,788.20	2,416,380,177.11	0.00	960,752,767.38	184,037,608.38	1,455,627,409.73
6	(COVID) HEALTH INTERVTION FUND	2,500,000,000.00	0.00	2,500,000,000.00	202,553,839.06	94,523,792.84	2,297,446,160.94
7	FGN BRIDGE FINANCE FACILITY	18,225,336,103.89	0.00	18,225,336,103.89	0.00	0.00	18,225,336,103.89
	<b>TOTAL</b>		<b>58,699,120,375.00</b>	<b>20,725,336,103.89</b>	<b>6,353,051,791.52</b>	<b>5,769,875,768.29</b>	<b>73,071,404,687.37</b>



**NOTE 10**

**STATEMENT OF CASH AND BANK BALANCES AS AT 31ST DECEMBER, 2021**

S/NO		REF NOTE	CASH ₦	BANK ₦	TOTAL ₦
1	TREASURY	10A	19,628,574.72	2,095,051,399.28	2,114,679,974
2	MDAs	10A	9,827,711.48	7,421,879,386.71	7,431,707,098.19
3	8 LGAs ECOLOGICAL FUND	10A	0.00	334,716,100.69	334,716,100.69
	<b>TOTAL</b>		<b>29,456,286.20</b>	<b>9,851,646,886.68</b>	<b>9,881,103,172.88</b>

THE SUM OF NINE BILLION, EIGHT HUNDRED AND EIGHTY ONE MILLION, ONE HUNDRED AND THREE THOUSAND, ONE HUNDRED AND SEVENTY TWO NAIRA EIGHTY EIGHT KOBO (N9,881,103,172.88) only represents Cash and its equivalents as at 31<sup>st</sup> December, 2021. Inclusive in the cash and bank balance is a total of N334.716 Million Ecological fund held on trust for the eight (8) Local Government councils.

The domiciliary accounts are translated as follows:  
USD1:N412.99 and GBP1:N565.71.

**NOTE 11**

**STATEMENT OF OTHER LIABILITIES AS AT 31ST DECEMBER, 2021**

S/NO	DETAILS	YEAR 2021 ₦	YEAR 2020 ₦
A	PENSION & GRATUITY DUE	25,885,268,033.86	29,324,551,804.77
B	OUTSTANDING CONTRACTORS LIABILITIES	9,529,401,985.58	20,259,610,155.38
C	COMMERCIAL AGRIC CREDIT SCHEME	0.00	0.00
D	MICRO SMALL MEDIUM ENTERPRISE DEV. FUND (MSMEDF)	1,810,924,555.55	2,000,000,000.00
E	OTHERS (BANK GUARANTEE)	18,296,509,080.78	17,268,878,802.48
	<b>TOTAL CONTIGENT LIABILITIES</b>	<b>55,522,103,655.77</b>	<b>68,853,040,762.63</b>



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## NOTE 12

### SCHEDULE OF GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2021

CODE	DESCRIPTION	NOTE	ACTUAL YEAR 20 (N)	FINAL BUDGET 2021 (N)	INITIAL/ ORIGINAL BUDGET 2021 (N)	SUPPLE MENTARY BUDGET 2021 (N)	VARIANCE ON FINAL BUDGET % ACHIEVED (N)	ACTUAL 2020 (N)
701	General Public Services	1	11,763,210,605	22,197,997,127.10	22,197,997,127.10	0.00	47.01	4,632,741,822.05
702	Defense	2	0		0.00	0.00	0.00	0.00
703	Public Order and Safety	3	1,364,976,324	4,246,573,363.4	4,246,573,363.45	0.00	67.86	37,358,598.70
704	Economic Affairs	4	68,271,010,984	99,022,369,793.07	99,022,369,793.07	0.00	31.05	38,284,641,933.67
705	Environmental Protection	5	22,194,736	1,737,234,557.7	1,737,234,557.77	0.00	98.72	614,383,928.44
706	Housing and Community Development	6	3,484,573,707	11,774,589,780.46	11,774,589,780.46	0.00	70.41	4,258,276,764.17
707	Health	7	2,441,421,069	8,300,120,664.9	8,300,120,664.92	0.00	70.59	2,282,232,127.76
708	Recreation, Culture and Religion	8	5,437,710,562	6,755,912,169.1	6,755,912,169.12	0.00	19.51	2,224,064,466.39
709	Education	9	16,646,052,743	31,656,274,163.87	31,656,274,163.87	0.00	47.42	11,787,946,325.67
710	Social Protection	10	1,542,534,220	7,334,990,355.0	7,334,990,355.04	0.00	78.97	2,583,667,026.18
	<b>TOTAL EXPENDITURE</b>		<b>110,973,684,954.</b>	<b>193,026,061,974.80</b>	<b>193,026,061,974.80</b>	<b>0.00</b>	<b>42.51</b>	<b>66,705,130,993.03</b>



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**JUDGES QUARTER COMPLETED**



**Financial Statements**  
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**NOTE 13**

**LIABILITIES OVER ASSETS**

S/NO	DESCRIPTION	REF	YEAR 2021 ₦	YEAR 2020 ₦
1	EXTERNAL LOANS(OUTSTANDING)	9(a)	25,656,921,424.85	23,929,278,665.28
2	INTERNAL LOANS(OUTSTANDING)	9(b&c)	99,088,610,761.26	75,275,465,477.83
	<b>TOTAL</b>		<b>124,745,532,186.11</b>	<b>99,204,744,143.11</b>



**NOTE 14**

**DETAILED ANALYSIS OF PROGRAM RECURRENT EXPENDITURE**

Bayelsa State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2020. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following lines.

MDA	2021			2020			2019		
	PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL	PERSONNEL	OVERHEAD	TOTAL
	NAIRA'000								
MINISTRY OF FINANCE	3,466,938,333.01	846,092,000.00	4,313,030,333.01	4,762,426.00	264,546.00	5,026,972.00	2,590,798.00	1,352,831.00	3,943,629.00
MINISTRY OF BUDGET & ECONOMIC PLANNING	154,057,758.85	116,436,000.00	270,493,758.85	197,917.00	575,459.00	773,376.00	130,424.00	707,809.00	838,233.00
STATE BOARD OF INTERNAL REVENUE	104,458,869.01	565,831,639.76	670,290,508.77	87,718.00	165,984.00	253,702.00	66,977.00	700,000.00	766,977.00
OFFICE OF THE ACCOUNTANT GENERAL	1,072,396,718.11	633,564,475.00	1,705,961,193.11	832,236.00	382,708.00	1,214,944.00	285,063.00	291,990.00	577,053.00
<b>TOTAL</b>	<b>4,797,851,678.98</b>	<b>2,161,924,114.76</b>	<b>6,959,775,793.74</b>	<b>5,880,297.00</b>	<b>1,388,697.00</b>	<b>7,268,994.00</b>	<b>3,073,262.00</b>	<b>3,052,630.00</b>	<b>6,125,892.00</b>

The State was found eligible to participate in the Program for 2020 for verification and disbursements occurred during the year. Verification and disbursement for 2020 occur in 2021. The disbursement below were received as grants from the Federal Government in the State's (Consolidated Revenue Fund) and are reflected in the activity and balances under **note No. 3 (Statement of Grants)**.

	2021	2020
	#	
AMOUNT EARNED FOR 2018 PERFORMANCE	0.00	0.00
AMOUNT EARNED FOR 2019 PERFORMANCE	0.00	2,850,000,000.00
AMOUNT EARNED FOR 2020 PERFORMANCE	2,181,569,500.00	0.00
<b>TOTAL</b>	<b>2,181,569,500.00</b>	<b>2,850,000,000.00</b>



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**YENAGOA-OPOROMA ROAD**



**NOTE 15**

**DISCLOSURE OF COVID-19 RESPONSIVE EXPENDITURE**

The State Government Budgeted a total of N34,630,500,000.00 for COVID-19 Response Expenditure in the year 2021. The actual expenditure for COVID-19 activities is N34,582,867,853.96. This represent 99.86% of the budgeted COVID-19 response expenditure.

Below is the budget and of the COVID-19 response expenditures.

CODE	SECTOR	DESCRIPTION	COVID-19 BUDGET 2021	COVID-19 ACTUAL 2021	PERCENTAGE (%) 2021	PERCENTAGE (%) 2020
01	ADMINISTRATIVE	Provision of palliatives, Public enlightenment, compliance monitoring etc.	2,890,000,000.00	1,853,631,870.50	64.14	1.87
02	ECONOMIC	Provision of starter packs, access roads to health facilities, provision and construction of Agricultural facilities and input, etc	25,800,000,000.00	29,241,708,089.73	113.34	8.69
03	JUDICIARY		0.00	0.00	0.00	0.00
04	REGIONAL		0.00	0.00	0.00	0.00
05	SOCIAL	Clearing and fumigation, PPEs, drugs distribution and medical supplies, upgrading of health facilities	5,940,500,000.00	3,487,527,893.73	58.71	6.26
		<b>TOTAL</b>	<b>34,630,500,000.00</b>	<b>34,582,867,853.96</b>	<b>99.86</b>	<b>16.84</b>



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## SUPPLEMENTARY NOTE 1 (A)

### STATEMENT OF GROSS STATUTORY ALLOCATION

S/N	MONTH	STATUTORY ALLOCATION (a) ₦	13% MINERAL (b) ₦	GROSS STATUTORY ALLOCATION c(a+b) ₦	TOTAL DEDUCTIONS (d) ₦	NET STATUTORY ALLOCATION e(c-d) ₦
1	JANUARY	2,242,167,485.36	5,553,504,925.91	7,795,672,411.27	1,953,278,216.36	5,842,394,194.91
2	FEBRUARY	2,426,743,550.28	4,456,185,362.21	6,882,928,912.49	1,941,477,469.62	4,941,451,442.88
3	MARCH	2,118,206,875.79	5,922,151,757.20	8,040,358,632.99	1,998,554,900.40	6,041,803,732.59
4	APRIL	2,193,805,184.09	8,180,351,214.99	10,374,156,399.08	1,060,726,484.11	9,313,429,914.98
5	MAY	2,455,492,048.21	7,388,310,172.41	9,843,802,220.62	1,067,777,926.55	8,776,024,294.07
6	JUNE	2,077,537,730.83	4,329,075,129.88	6,406,612,860.71	1,997,459,025.24	4,409,153,835.47
7	JULY	3,333,020,226.23	11,582,692,207.35	14,915,712,433.58	2,329,152,293.95	12,586,560,139.63
8	AUGUST	3,538,720,848.38	10,098,149,054.20	13,636,869,902.58	2,394,110,651.48	11,242,759,251.10
9	SEPTEMBER	2,798,229,996.68	5,114,745,534.60	7,912,975,531.28	2,630,851,883.01	5,282,123,648.27
10	OCTOBER	3,266,569,028.87	10,666,506,509.65	13,933,075,538.52	2,653,907,637.80	11,279,167,900.72
11	NOVEMBER	2,136,826,616.87	3,946,721,463.94	6,083,548,080.81	1,673,164,139.79	4,410,383,941.02
12	DECEMBER	2,744,111,941.54	9,990,411,624.83	12,734,523,566.37	1,689,528,115.60	11,044,995,450.77
	<b>TOTAL</b>	<b>31,331,431,533.13</b>	<b>87,228,804,957.17</b>	<b>118,560,236,490.30</b>	<b>23,389,988,743.91</b>	<b>95,170,247,746.41</b>



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## SUPPLEMENTARY NOTE 1 (B)

### STATEMENT OF DEDUCTIONS FROM STATUTORY ALLOCATION

MONTH	DISTRIBUTION SOFTWARE-DADA BOOKS	FOREIGN LOAN REPAYMENT	ECOLOGICAL FUNDS DISTRIBUTION TO STATE	RESTRUCTURING OF COMMERCIAL LOANS TO FGN BOND	EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATE	ACCELERATED AGRIC. DEV. SCHEME (AADS)	REFUND OF 13% DERIVATION	LIQUIDATION OF JUDGEMENT DEBTS ON BEHALF OF 36 STATE GOVT	BUDGET SUPPORT	FGN SALARY BAIL OUT FUND TO STATES	REFUND OF THE SUM N11,278,385,957.50 FRM BAYELSA ALLOCATION	COMMERCIAL AGRICULTURAL CREDIT SCHEME	HEALTH CARE DEDUCTIONS	TOTAL (a+b+c+d+e+f+g+h+i+j+k+l+m) #
JAN	776,799.59	47,710,918.87	0.00	741,156,852.48	0.00	95,399,197.96	128,368,951.00	0.00	0.00	0.00	939,865,496.46	0.00	0.00	1,953,278,216.36
FEB	776,799.59	35,910,172.13	0.00	741,156,852.48	0.00	95,399,197.96	128,368,951.00	0.00	0.00	0.00	939,865,496.46	0.00	0.00	1,941,477,469.62
MAR	776,799.59	35,910,172.13	57,077,430.78	741,156,852.48	0.00	95,399,197.96	128,368,951.00	0.00	0.00	0.00	939,865,496.46	0.00	0.00	1,998,554,900.40
APR	776,799.59	35,910,172.13	59,114,510.95	741,156,852.48	0.00	95,399,197.96	128,368,951.00	0.00	0.00	0.00	0.00	0.00	0.00	1,060,726,484.11
MAY	776,799.59	35,910,172.13	66,165,953.39	741,156,852.48	0.00	95,399,197.96	128,368,951.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067,777,926.55
JUN	776,799.59	35,910,172.13	55,981,555.62	741,156,852.48	0.00	95,399,197.96	128,368,951.00	0.00	0.00	0.00	939,865,496.46	0.00	0.00	1,997,459,025.24
JUL	776,799.59	35,910,172.13	89,811,922.26	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	0.00	154,908,117.74	16,279,010.57	939,865,496.46	0.00	0.00	2,329,152,293.95
AUG	776,799.59	35,910,172.13	154,770,729.79	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	0.00	154,908,117.74	16,279,010.57	939,865,496.46	0.00	0.00	2,394,110,651.48
SEPT	776,799.59	172,604,749.97	75,401,407.10	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	0.00	154,908,117.74	<b>16,279,010.57</b>	939,865,496.46	120,000,000.00	59,415,526.39	2,630,851,883.01
OCT	776,799.59	172,604,749.97	88,021,321.14	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	10,435,840.75	154,908,117.74	16,279,010.57	939,865,496.46	120,000,000.00	59,415,526.39	2,653,907,637.80
NOV	776,799.59	172,604,749.97	57,579,160.33	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	0.00	154,908,117.74	16,279,010.57	0.00	120,000,000.00	59,415,526.39	1,673,164,139.78
DEC	776,799.59	172,604,749.97	73,943,136.15	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	0.00	154,908,117.74	16,279,010.57	0.00	120,000,000.00	59,415,526.39	1,689,528,115.60
<b>TOTAL</b>	<b>9,321,595.08</b>	<b>989,501,123.66</b>	<b>777,867,127.85</b>	<b>8,893,882,229.76</b>	<b>760,054,642.50</b>	<b>1,144,790,375.52</b>	<b>1,540,427,412.00</b>	<b>10,435,840.75</b>	<b>929,448,706.44</b>	<b>97,674,063.42</b>	<b>7,518,923,971.68</b>	<b>480,000,000.00</b>	<b>237,662,105.56</b>	<b>23,389,988,743.91</b>



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**IGBEDI ROAD COMPLETED**



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**SUPPLEMENTARY NOTE 1 (C)**

**STATEMENT OF VALUE ADDED TAX**

S/NO	MONTH	VALUE ADDED	VALUE ADDED TAX 2020
		TAX 2021	TAX 2020
		₦	₦
1	JANUARY	1,427,954,189.69	961,185,495.34
2	FEBRUARY	1,847,082,106.87	939,837,323.35
3	MARCH	1,517,535,963.97	866,742,636.21
4	APRIL	2,133,042,473.10	1,011,791,704.39
5	MAY	1,697,569,644.89	839,099,871.21
6	JUNE	1,629,009,255.09	885,147,110.61
7	JULY	1,386,662,496.40	1,086,472,959.32
8	AUGUST	1,307,928,136.43	1,097,678,956.53
9	SEPTEMBER	1,609,110,773.22	1,273,507,736.92
10	OCTOBER	1,469,832,159.58	1,189,947,503.41
11	NOVEMBER	1,563,906,998.22	1,083,979,115.13
12	DECEMBER	1,738,156,785.82	1,284,492,140.87
	<b>TOTAL</b>	<b>19,327,790,983.28</b>	<b>12,519,882,553.29</b>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 1 (D)

### STATEMENT OF GROSS STATUTORY ALLOCATION (OTHER AGENCIES)

MONTH	REF NOTE	FOREX EQUALIZATION	NON OIL REVENUE	EXCESS BANK CHARGES	REFUND OF 13% DERIVATION	GAINS ON EXCHANGE RATE DIFFERENCE	SOLID MINERALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦
JANUARY	1(E)	158,062,982.97	0.00	0.00	13,872,492,228.38	81,980,841.28	0.00	14,112,536,052.63
FEBRUARY	1(E)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MARCH	1(E)	222,696,081.76	0.00	3,225,923.11	0.00	0.00	0.00	225,922,004.87
APRIL	1(E)	0.00	187,041,134.40	0.00	0.00	52,568,594.89	0.00	239,609,729.29
MAY	1(E)	0.00	124,694,089.60	3,508,379.92	13,872,492,228.38	56,392,340.12	0.00	14,057,087,038.02
JUNE	1(E)	0.00	436,429,313.60	0.00	0.00	43,638,247.04	44,628,812.37	524,696,373.01
JULY	1(E)	0.00	0.00	0.00	13,872,492,228.38	74,858,254.91	0.00	13,947,350,483.29
AUGUST	1(E)	0.00	0.00	0.00	0.00	64,976,886.77	0.00	64,976,886.77
SEPTEMBER	1(E)	0.00	311,735,224.00	2,510,107.81	0.00	67,434,936.91	0.00	381,680,268.72
OCTOBER	1(E)	0.00	0.00	0.00	0.00	81,688,712.93	0.00	81,688,712.93
NOVEMBER	1(E)	0.00	935,205,671.99	0.00	13,872,492,228.38	87,048,506.20	0.00	14,894,746,406.57
DECEMBER	1(E)	0.00	0.00	2,730,246.73	0.00	106,551,649.61	0.00	109,281,896.34
<b>TOTAL</b>		<b>380,759,064.73</b>	<b>1,995,105,433.59</b>	<b>11,974,657.57</b>	<b>55,489,968,913.52</b>	<b>717,138,970.66</b>	<b>44,628,812.37</b>	<b>58,639,575,852.44</b>



**SUPPLEMENTARY NOTE 1 (E)**

**STATEMENT OF STATUTORY ALLOCATION (OTHER AGENCIES)**

	FOREX EQUALIZATION	NON OIL REVENUE	EXCESS BANK CHARGES	GAINS ON EXCHANGE RATE DIFFERENCE	SOLID MINERALS	TOTAL
	₦	₦	₦	₦	₦	₦
<b>JANUARY</b>						
GROSS RECEIPT	158,062,982.97	0.00	0.00	81,980,841.28	0.00	240,043,824.25
ECOLOGICAL FUND DEDUCTION	0.00	0.00	0.00	0.00	0.00	0.00
NET RECEIPT	158,062,982.97	0.00	0.00	81,980,841.28	0.00	240,043,824.25
<b>FEBRUARY</b>						
GROSS RECEIPT	0.00	0.00	0.00	0.00	0.00	0.00
ECOLOGICAL FUND DEDUCTION	0.00	0.00	0.00	0.00	0.00	0.00
NET RECEIPT	0.00	0.00	0.00	0.00	0.00	0.00
<b>MARCH</b>						
GROSS RECEIPT	222,696,081.76	0.00	3,225,923.11	0.00	0.00	225,922,004.87
ECOLOGICAL FUND DEDUCTION	1,263,600.06	0.00	86,926.07	0.00	0.00	1,350,526.13
NET RECEIPT	221,432,481.70	0.00	3,138,997.04	0.00	0.00	224,571,478.74
<b>APRIL</b>						
GROSS RECEIPT	0.00	187,041,134.40	0.00	52,568,594.89	0.00	239,609,729.29
ECOLOGICAL FUND DEDUCTION	0.00	5,040,030.57	0.00	456,640.75	0.00	5,496,671.32
NET RECEIPT	0.00	182,001,103.83	0.00	52,111,954.14	0.00	234,113,057.97



**SUPPLEMENTARY NOTE 1 (E)**

**STATEMENT OF STATUTORY ALLOCATION (OTHER AGENCIES)**

	FOREX EQUALIZATION	NON OIL REVENUE	EXCESS BANK CHARGES	GAINS ON EXCHANGE RATE DIFFERENCE	SOLID MINERALS	TOTAL
<b>MAY</b>						
GROSS RECEIPT	0.00	124,694,089.60	3,508,379.92	56,392,340.12	0.00	184,594,809.64
ECOLOGICAL FUND DEDUCTION	0.00	3,360,020.38	94,537.18	335,224.17	0.00	3,789,781.73
NET RECEIPT	0.00	121,334,069.22	3,413,842.74	56,057,115.95	0.00	180,805,027.91
<b>JUNE</b>						
GROSS RECEIPT	0.00	436,429,313.60	0.00	43,638,247.04	44,628,812.37	524,696,373.01
ECOLOGICAL FUND DEDUCTION	0.00	11,760,071.33	0.00	256,145.29	1,160,523.65	13,176,740.27
NET RECEIVED	0.00	424,669,242.27	0.00	43,382,101.75	43,468,288.72	511,519,632.74
<b>JULY</b>						
GROSS RECEIPT	0.00	0.00	0.00	74,858,254.91	0.00	74,858,254.91
ECOLOGICAL FUND DEDUCTION	0.00	0.00	0.00	568,022.30	0.00	568,022.30
NET RECEIPT	0.00	0.00	0.00	74,290,232.61	0.00	74,290,232.61
<b>AUGUST</b>						
GROSS RECEIPT	0.00	0.00	0.00	64,976,886.77	0.00	64,976,886.77
ECOLOGICAL FUND DEDUCTION	0.00	0.00	0.00	363,183.55	0.00	363,183.55
NET RECEIPT	0.00	0.00	0.00	64,613,703.22	0.00	64,613,703.22
<b>SEPTEMBER</b>						
GROSS RECEIPT	0.00	311,735,224.00	2,510,107.81	67,434,936.91	0.00	381,680,268.72
ECOLOGICAL FUND DEDUCTION	0.00	8,400,050.95	67,637.64	425,479.01	0.00	8,893,167.6
NET RECEIPT	0.00	303,335,173.05	2,442,470.17	67,009,457.90	0.00	372,787,101.12



**SUPPLEMENTARY NOTE 1 (E)**

**STATEMENT OF STATUTORY ALLOCATION (OTHER AGENCIES)**

	FOREX EQUALIZATION	NON OIL REVENUE	EXCESS BANK CHARGES	GAINS ON EXCHANGE RATE DIFFERENCE	SOLID MINERALS	TOTAL
<b>OCTOBER</b>						
GROSS RECEIPT	0.00	0.00	0.00	81,688,712.93	0.00	81,688,712.93
ECOLOGICAL FUND DEDUCTION	0.00	0.00	0.00	458,585.29	0.00	458,585.29
NET RECEIPT	0.00	0.00	0.00	81,230,127.64	0.00	81,230,127.64
<b>NOVEMBER</b>						
GROSS RECEIPT	0.00	935,205,671.99	0.00	87,048,506.20	0.00	1,022,254,178.19
ECOLOGICAL FUND DEDUCTION	0.00	25,200,152.89	0.00	476,725.37	0.00	25,676,878.26
NET RECEIPT	0.00	910,005,519.10	0.00	86,571,780.83	0.00	996,577,299.93
<b>DECEMBER</b>						
GROSS RECEIPT	0.00	0.00	2,730,246.73	106,551,649.61	0.00	109,281,896.34
ECOLOGICAL FUND DEDUCTION	0.00	0.00	73,569.52	620,462.48	0.00	694,032.00
NET RECEIPT	0.00	0.00	2,656,677.21	105,931,187.13	0.00	108,587,864.34

**SUMMARY (JANUARY - DECEMBER)**

	FOREX EQUALIZATION	NON OIL REVENUE	EXCESS BANK CHARGES	GAINS ON EXCHANGE RATE DIFFERENCE	SOLID MINERALS	TOTAL
	N	N	N	N	N	N
<b>GROSS RECEIPT</b>	380,759,064.73	1,995,105,433.59	11,974,657.57	717,138,970.66	44,628,812.37	3,149,606,938.92
<b>ECOLOGICAL FUND DEDUCTION</b>	1,263,600.06	53,760,326.12	322,670.41	3,960,468.21	1,160,523.65	60,467,588.45
<b>NET RECEIPT</b>	<b>379,495,464.67</b>	<b>1,941,345,107.47</b>	<b>11,651,987.16</b>	<b>713,178,502.45</b>	<b>43,468,288.72</b>	<b>3,089,139,350.47</b>



**SUPPLEMENTARY NOTE 1 (F)**

**STATEMENT OF REFUND OF 13% DERIVATION FROM JANUARY TO DECEMBER, 2021**

MONTH	GROSS RECEIPT ₦	CONSULTANCY FEE ₦	NET RECEIPT ₦	REMARK
JANUARY	13,872,492,228.38	4,681,966,127.08	9,190,526,101.30	
FEBRUARY	0.00	0.00	0.00	
MARCH	0.00	0.00	0.00	
APRIL	0.00	0.00	0.00	
MAY	13,872,492,228.38	4,681,966,127.08	9,190,526,101.30	
JUNE	0.00	0.00	0.00	
JULY	13,872,492,228.38	4,681,966,127.08	9,190,526,101.30	
AUGUST	0.00	0.00	0.00	
SEPTEMBER	0.00	0.00	0.00	
OCTOBER	0.00	0.00	0.00	
NOVEMBER	13,872,492,228.38	4,681,966,127.08	9,190,526,101.30	
DECEMBER	0.00	0.00	0.00	
<b>TOTAL</b>	<b>55,489,968,913.52</b>	<b>18,727,864,508.32</b>	<b>36,762,104,405.20</b>	

**Note:**

This Notes 1(F) is included in the statement of gross statutory allocation (other agencies) stated in Note 1(D)



**SUPPLEMENTARY NOTE 1 (G)**

**STATEMENT OF STATE & LOCAL GOVERNMENTS ECOLOGICAL FUND RECEIPTS FROM JANUARY TO DECEMBER, 2021**

SN	DATE	RECEIVED FROM	STATE PORTION (a) (N)	LGA PORTION (b) (N)	TOTAL (a+b) (N)	REMARK
	<b>JANUARY</b>		0.00	0.00	0.00	
	<b>FEBRUARY</b>		0.00	0.00	0.00	
	<b>MARCH</b>					
1	26/3/2021	STATUTORY ALLOCATION	57,077,430.78	24,793,308.67	81,870,739.45	
2	26/3/2021	FOREX EQUALIZATION	1,263,600.06	548,882.91	1,812,482.97	
3	26/3/2021	EXCESS BANK CHARGES	86,926.07	37,758.97	124,685.04	
			<b>58,427,956.91</b>	<b>25,379,950.55</b>	<b>83,807,907.46</b>	
	<b>APRIL</b>					
1	20/4/2021	STATUTORY ALLOCATION	59,114,510.95	25,678,176.06	84,792,687.01	
2	20/4/2021	GAINS ON EXCHANGE RATE DIFFERENCE	458,640.75	198,355.72	656,996.47	
3	20/4/2021	NON OIL REVENUE	5,040,030.57	2,189,289.74	7,229,320.31	
			<b>64,613,182.27</b>	<b>28,065,821.52</b>	<b>92,679,003.79</b>	
	<b>MAY</b>					
1	20/5/2021	STATUTORY ALLOCATION	66,165,953.39	28,741,183.39	94,907,136.78	
2	20/5/2021	GAINS ON EXCHANGE RATE DIFFERENCE	355,224.17	145,614.76	500,838.93	
3	20/5/2021	EXCESS BANK CHARGES	94,537.18	41,065.09	135,602.27	
4	20/5/2021	NON OIL REVENUE	3,360,020.38	1,459,526.49	4,819,546.87	
			<b>69,975,735.12</b>	<b>30,387,389.73</b>	<b>100,363,124.85</b>	



**SUPPLEMENTARY NOTE 1 (G)**

**STATEMENT OF STATE & LOCAL GOVERNMENTS ECOLOGICAL FUND RECEIPTS FROM JANUARY TO DECEMBER, 2021**

SN	DATE	RECEIVED FROM	STATE PORTION (a)	LGA PORTION (b)	TOTAL (a+b)	REMARK
<b>JUNE</b>						
1	23/6/2021	STATUTORY ALLOCATION	55,981,555.62	24,317,282.14	80,298,837.76	
2	23/6/2021	GAINS ON EXCHANGE RATE DIFFERENCE	256,145.29	111,264.46	367,409.75	
3	23/6/2021	SOLID MINERALS	1,160,525.65	504,108.55	1,664,634.20	
4	23/6/2021	NON OIL REVENUE	3,360,020.38	1,459,526.49	4,819,546.87	
			<b>60,758,246.94</b>	<b>26,392,181.64</b>	<b>87,150,428.58</b>	
<b>JULY</b>						
1	7/16/2021	STATUTORY ALLOCATION	89,811,922.26	39,012,525.27	128,824,447.53	
2	7/16/2021	GAINS ON EXCHANGE RATE DIFFERENCE	568,022.30	264,737.67	832,759.97	
			<b>90,379,944.5</b>	<b>39,277,262.94</b>	<b>129,657,207.50</b>	
<b>AUGUST</b>						
1	8/20/2021	STATUTORY ALLOCATION	95,354,753.40	41,420,221.64	136,774,975.04	
2	8/20/2021	GAINS ON EXCHANGE RATE DIFFERENCE	363,183.55	157,759.76	520,943.31	
			<b>95,717,936.95</b>	<b>41,577,981.40</b>	<b>137,295,918.35</b>	
<b>SEPTEMBER</b>						
1	9/22/2021	STATUTORY ALLOCATION	37,700,703.55	16,376,441.04	54,077,144.59	
2	9/22/2021	STATUTORY ALLOCATION	37,700,703.55	16,376,441.04	54,077,144.59	TRANSFERRED TO NDDC
3	9/22/2021	GAINS ON EXCHANGE RATE DIFFERENCE	212,739.51	92,409.84	305,149.35	
4	9/22/2021	GAINS ON EXCHANGE RATE DIFFERENCE	212,739.51	92,409.84	305,149.35	TRANSFERRED TO NDDC
5	9/22/2021	EXCESS BANK CHARGES	33,818.82	14,690.23	48,509.05	



**SUPPLEMENTARY NOTE 1 (G)**

**STATEMENT OF STATE & LOCAL GOVERNMENTS ECOLOGICAL FUND RECEIPTS FROM JANUARY TO DECEMBER, 2021**

SN	DATE	RECEIVED FROM	STATE PORTION (a)	LGA PORTION (b)	TOTAL (a+b)	REMARK
6	9/22/2021	EXCESS BANK CHARGES	33,818.82	14,690.23	48,509.05	TRANSFERRED TO NDDC
7	9/22/2021	NON OIL REVENUE	4,200,025.48	1,824,408.12	6,024,433.59	
8	9/22/2021	NON OIL REVENUE	4,200,025.48	1,824,408.12	6,024,433.59	TRANSFERRED TO NDDC
			<b>84,294,574.72</b>	<b>36,615,898.46</b>	<b>120,910,473.18</b>	
	<b>OCTOBER</b>					
1	10/22/2021	STATUTORY ALLOCATION	44,010,660.57	19,117,361.75	63,128,022.32	
2	10/22/2021	STATUTORY ALLOCATION	44,010,660.57	19,117,361.75	63,128,022.32	TRANSFERRED TO NDDC
3	10/22/2021	GAINS ON EXCHANGE RATE DIFFERENCE	229,292.65	99,600.20	328,892.84	
4	10/22/2021	GAINS ON EXCHANGE RATE DIFFERENCE	229,292.65	99,600.20	328,892.84	TRANSFERRED TO NDDC
			<b>88,479,906.44</b>	<b>38,433,923.90</b>	<b>126,913,830.32</b>	
	<b>NOVEMBER</b>					
1	11/19/2021	STATUTORY ALLOCATION	28,789,580.17	12,505,625.04	41,295,205.20	
2	11/19/2021	STATUTORY ALLOCATION	28,789,580.17	12,505,625.04	41,295,205.20	TRANSFERRED TO NDDC
3	11/19/2021	GAIN ON EXCHANGE RATE DIFFERENCE	238,362.69	103,540.04	341,902.73	
4	11/19/2021	GAINS ON EXCHANGE RATE DIFFERENCE	238,362.69	103,540.04	341,902.73	TRANSFERRED TO NDDC
5	11/19/2021	NON OIL REVENUE	8,400,050.95	3,648,816.23	12,048,867.18	
6	11/19/2021	NON OIL REVENUE	8,400,050.95	3,648,816.23	12,048,867.18	TRANSFERRED TO NDDC
7	11/19/2021	NON OIL REVENUE	4,200,025.48	1,824,408.12	6,024,433.59	
8	11/19/2021	NON OIL REVENUE	4,200,025.48	1,824,408.12	6,024,433.59	TRANSFERRED TO NDDC
			<b>83,256,038.58</b>	<b>36,164,778.86</b>	<b>119,420,817.40</b>	



**SUPPLEMENTARY NOTE 1 (G)**

**STATEMENT OF STATE & LOCAL GOVERNMENTS ECOLOGICAL FUND RECEIPTS FROM JANUARY TO DECEMBER, 2021**

SN	DATE	RECEIVED FROM	STATE PORTION (a)	LGA PORTION (b)	TOTAL (a+b)	REMARK
	<b>DECEMBER</b>					
1	12/17/2021	STATUTORY ALLOCATION	36,971,568.08	16,059,718.99	53,031,287.07	
2	12/17/2021	STATUTORY ALLOCATION	36,971,568.08	16,059,718.99	53,031,287.07	TRANSFERRED TO NDDC
3	12/17/2021	GAINS ON EXCHANGE RATE DIFFERENCE	310,231.23	134,758.32	444,989.55	
4	12/17/2021	GAINS ON EXCHANGE RATE DIFFERENCE	310,231.23	134,758.32	444,989.55	TRANSFERRED TO NDDC
5	12/17/2021	EXCESS BANK CHARGES	36,784.76	15,978.58	52,763.34	
6	12/17/2021	EXCESS BANK CHARGES	36,784.76	15,978.58	52,763.34	TRANSFERRED TO NDDC
			<b>74,637,168.14</b>	<b>32,420,911.78</b>	<b>107,058,079.92</b>	
	<b>GRAND TOTAL</b>		<b>770,540,690.56</b>	<b>334,716,100.69</b>	<b>1,105,256,791.25</b>	

**Note:**

The State portion is included in the statement of gross statutory allocation stated in Note 1(B) while the LGAs portion was directly deducted from the Allocation to the 8 Local Government councils and held on trust by the State Government. The outstanding balances on the Ecological fund received during the year is inclusive in the statement of cash and bank balances stated in Note 10(A).



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**LAW SCHOOL ROAD COMPLETED**



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 2 A

### STATEMENT OF TAXES FOR THE YEAR ENDED 31ST DECEMBER, 2021

S/ N	MONTH	PERSONAL TAXES ₦	BYSG PAYE ₦	PROPERTY TAXES ₦	WITHHOLDING TAXES ₦	STAMP DUTY ₦	BIM ₦	CAP GAINS TAX ₦	OTHER TAXES ₦	TOTAL ₦
1	JANUARY	974,159,486.53	330,283,368.91	70,000.00	58,936,421.69	995,355.00	158,952,664.99	0.00	1,378,000.00	1,524,775,297.12
2	FEBRUARY	464,334,946.35	335,307,760.64	0.00	32,107,799.80	6,963,781.46	165,600,485.68	400,314.39	679,200.00	1,005,394,288.32
3	MARCH	778,686,314.49	337,380,644.10	0.00	143,493,660.30	9,374,688.47	57,772,255.44	40,000.00	2,274,585.44	1,329,022,148.24
4	APRIL	622,305,209.00	343,006,058.46	0.00	377,890,051.59	3,586,129.26	28,192,674.11	170,000.00	12,710,522.67	1,387,860,645.09
5	MAY	1,136,398,777.83	350,885,404.48	0.00	208,375,380.21	2,039,970.14	47,089,036.15	130,000.00	543,800.52	1,745,462,369.33
6	JUNE	422,534,763.39	351,346,538.89	0.00	44,470,949.58	1,493,980.00	178,587,470.88	0.00	0.00	998,433,702.74
7	JULY	583,232,402.17	351,484,113.37	0.00	384,972,778.33	1,466,363.00	11,126,614.01	28,000.00	3,833,144.76	1,336,143,415.64
8	AUGUST	433,765,869.87	351,056,530.88	0.00	49,518,622.77	13,082,024.86	42,995,647.40	5,881,826.38	1,988,764.84	898,289,287.00
9	SEPTEMBER	535,501,522.79	351,803,485.94	0.00	170,734,197.03	4,409,958.01	153,915,700.44	13,766,623.81	3,197,502.98	1,233,328,991.00
10	OCTOBER	540,845,072.60	353,190,140.23	0.00	37,553,551.97	1,959,910.95	0.00	36,950.00	2,107,116.25	935,692,742.00
11	NOVEMBER	582,877,917.42	355,132,888.03	0.00	39,803,203.36	1,855,596.60	41,935,465.12	49,944,750.77	1,948,763.70	1,073,498,585.00
12	DECEMBER	483,728,218.35	356,697,958.07	0.00	35,779,798.39	1,332,691.88	272,456,542.40	299,300.00	6,176,176.91	1,156,470,686.00
	<b>TOTAL</b>	<b>7,558,370,500.79</b>	<b>4,167,574,892.00</b>	<b>70,000.00</b>	<b>1,583,636,415.02</b>	<b>48,560,449.63</b>	<b>1,158,624,556.62</b>	<b>70,697,765.35</b>	<b>36,837,578.07</b>	<b>14,624,372,157.48</b>



**SUPPLEMENTARY NOTE 2 (A1)**

**REFUND OF UNREMITTED PAYE**

S/NO	GROSS REFUND (₦)	CONSULTANCY FEE (₦)	NET RECEIVED (₦)	REMARK
JANUARY	584,346,503.10	30,000,000.00	554,346,503.10	
MAY	584,346,503.10	0.00	584,346,503.10	
<b>TOTAL</b>	<b>1,168,693,006.20</b>	<b>30,000,000.00</b>	<b>1,138,693,006.20</b>	

**SUPPLEMENTARY NOTE 2 (A2)**

**REFUND TO STATE WHT & STAMP DUTY**

S/NO	GROSS REFUND (₦)	CONSULTANCY FEE (₦)	NET RECEIVED (₦)	REMARK
JANUARY	0.00	0.00	0.00	
FEBRUARY	0.00	0.00	0.00	
MARCH	163,171,457.33	88,112,586.96	75,058,870.37	
APRIL	163,171,457.33	0.00	163,171,457.33	
MAY	163,171,457.33	0.00	163,171,457.33	
JUNE	163,171,457.33	0.00	163,171,457.33	
JULY	163,171,457.33	0.00	163,171,457.33	
AUGUST	163,171,457.33	0.00	163,171,457.33	
SEPTEMBER	0.00	0.00	0.00	
OCTOBER	0.00	0.00	0.00	
NOVEMBER	0.00	0.00	0.00	
DECEMBER	0.00	0.00	0.00	
<b>TOTAL</b>	<b>979,028,743.98</b>	<b>88,112,586.96</b>	<b>890,916,157.02</b>	

**Note:**

Notes 2(A1&A2) are included in the statement of Taxes stated in Note 2(A)



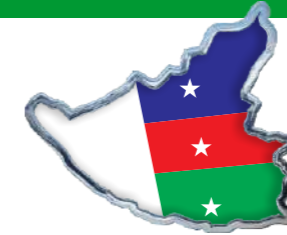
**SUPPLEMENTARY NOTE 2 (B)**

**STATEMENT OF LICENSES FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO	REF NO.	MDA	BUDGET	ACTUAL	VARIANCE	REMARK
			₦	₦	₦	
1.		BOARD OF INTERNAL REVENUE	402,320,000.00	25,456,850.00	(376,863,150.00)	
		<b>TOTAL</b>	<b>402,320,000.00</b>	<b>25,456,850.00</b>	<b>(376,863,150.00)</b>	



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## **SUPPLEMENTARY NOTE 2 (C)**

### **STATEMENT OF FEES FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO.	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		BOARD OF INTERNAL REVENUE	4,461,985,500.00	1,629,015,285.93	(2,832,970,214.07)	
2		PILGRIM WELFARE BOARD	500,000.00	19,847,464.00	19,347,464.00	
3		MINISTRY OF AGRIC	2,200,000.00	6,322,480.00	4,122,480.00	
4		INST OF TOURISM & HOSPITALITY	85,396,400.00	66,880,191.00	(18,516,209.00)	
5		ENTERPRENEURSHIP	1,500,000.00	6,219,100.00	4,719,100.00	
6		HOSPITAL MANAGEMENT BOARD	0.00	213,873,204.16	213,873,204.16	
7		MEDICAL UNIVERSITY	0.00	26,276,155.29	26,276,155.29	
8		NIGER DELTA UNIVERSITY	102,850,000.00	97,286,116.33	(5,563,883.67)	
9		BAYELSA STATE POLY	25,256,000.00	17,629,839.04	(7,626,160.96)	
10		COLLEGE OF EDUCATION	78,908,500.00	1,169,000.00	(77,739,500.00)	
11		MINISTRY OF WORKS & INFRASTRUCTURE	0.00	11,848,000.00	11,848,000.00	
12		JUDICIARY	0.00	25,599,871.21	25,599,871.21	
13		MINISTRY OF TRADE, INDUSTRY	0.00	1,659,500.00	1,659,500.00	
14		PHYSICAL PLANNING & DEVELOPMENT BOARD	350,000,000.00	106,900,948.70	(243,099,051.30)	
15		BAYELSA GEOGRAPHICAL INFORMATION SYSTEM	660,000,000.00	314,486,081.00	(345,513,919.00)	
16		MINISTRY OF EDUCATION	0.00	1,720,000.00	1,720,000.00	
17		MINISTRY OF HEALTH	49,000,000.00	20,854,000.00	(28,146,000.00)	
18		MINISTRY OF ENVIRONMENT	5,500,000.00	4,810,000.00	(690,000.00)	
19		MINISTRY OF YOUTHS & SPORTS	0.00	6,140,000.00	6,140,000.00	
20		ENVIROMENTAL SANITATION AUTHORITY	50,000,000.00	42,002,500.00	(7,997,500.00)	
21		SHOOL OF NURSING	0.00	1,400,000.00	1,400,000.00	
22		NIGER DELTER UNIVERSITY	0.00	809,861,895.59	809,861,895.59	
		<b>TOTAL</b>	<b>5,873,096,400.00</b>	<b>3,431,801,632.25</b>	<b>(2,441,294,767.75)</b>	



**SUPPLEMENTARY NOTE 2 (D)**

**STATEMENT OF FINES FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO.	REF NO.	MDA	BUDGET	ACTUAL	VARIANCE	REMARK
			₦	₦	₦	
1.		JUDICIARY	191,266,000.00	2,962,300.00	(188,303,700.00)	
		<b>TOTAL</b>	<b>191,266,000.00</b>	<b>2,962,300.00</b>	<b>(188,303,700.00)</b>	

**SUPPLEMENTARY NOTE 2 (E)**

**STATEMENT OF SALES FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO.	REF NO.	MDA	BUDGET	ACTUAL	VARIANCE	REMARK
			₦	₦	₦	
1.		HOUSING AND PROPERTY DEV AUTHORITY	768,133,860.00	98,539,111.65	(669,594,748.35)	
		<b>TOTAL</b>	<b>768,133,860.00</b>	<b>98,539,111.65</b>	<b>(669,594,748.35)</b>	



**SUPPLEMENTARY NOTE 2 (G)**

**STATEMENT OF RENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO.	REF NO.	MDA	BUDGET	ACTUAL	VARIANCE	REMARK
			₦	₦	₦	
1.		MINISTRY OF TRADE,INDUSTRY & INVESTMENT	98,832,800.00	71,144,707.63	(27,688,092.37)	
		<b>TOTAL</b>	<b>98,832,800.00</b>	<b>71,144,707.63</b>	<b>(27,688,092.37)</b>	

**SUPPLEMENTARY NOTE 2 (H)**

**STATEMENT OF INTEREST FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO.	REF NO.	MDA	BUDGET	ACTUAL	VARIANCE	REMARK
			₦	₦	₦	
1.	2(K)	OFFICE OF THE ACCOUNTANT-GENERAL	0.00	18,983.56	18,983.56	
		<b>TOTAL</b>	<b>0.00</b>	<b>18,983.56</b>	<b>18,983.56</b>	



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## **SUPPLEMENTARY NOTE 2 (I)**

### **STATEMENT OF INVESTMENT INCOME FOR THE YEAR ENDED 31ST DECEMBER, 2021**

S/NO.	REF NO.	MDA	BUDGET	ACTUAL	VARIANCE	REMARK
			₦	₦	₦	
1.	2(L)	MINISTRY OF FINANCE INCORPORATED	230,000,000.00	340,267,565.99	110,267,565.99	
		<b>TOTAL</b>	230,000,000.00	340,267,565.99	110,267,565.99	

## **SUPPLEMENTARY NOTE 2 (K)**

### **INTEREST REPORT**

DESCRIPTION	BANK NAME	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEP TEMBER	OCTOBER	NOVEM BER	DECEMBER	TOTAL
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
DEPOSIT INTEREST	FCMB BYSG REC EXPO A/C 0138786011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPOSIT INTEREST	FCMB BYSG CAP DEV FUND A/C 0138788015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPOSIT INTEREST	FCMB BYSG STRAT SAVINGS A/C 0281206040	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPOSIT INTEREST	FCMB EXCESS CRUDE A/C 0281206019	1,548	1,451	1,554	1,506	1,559	0.00	1,565	1,568	0.00	1,574	1,526	0.00	13,851.00
DEPOSIT INTEREST	WEMA BANK BYSG PEN PAYMENT A/C 0121927998	427.70	427.70	427.70	427.70	427.70	427.70	427.70	427.70	427.70	427.70	427.70	427.86	5,132.56
<b>INTEREST TOTAL</b>		<b>1,975.7</b>	<b>1,878.70</b>	<b>1,981.70</b>	<b>1,933.70</b>	<b>1,986.70</b>	<b>427.70</b>	<b>1,992.70</b>	<b>1,995.70</b>	<b>427.70</b>	<b>2,001.70</b>	<b>1,953.70</b>	<b>427.86</b>	<b>18,983.56</b>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 2 (L)

### INVESTMENT INCOME (DIVIDEND) REPORT

MINISTRY / AGENCY	INVESTMENT SOURCE	COMPANY	BANK NAME	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
				=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
MOFI	STOCK INVESTMENT	ZENITH BANK PLC	FIRST BANK. DIVI A/C 2006451172	0,00	0,00	34,974,175.00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	53,577,973.36
MOFI	STOCK INVESTMENT	-	WEMA BANK. DIVI A/C 0122274644	0,00	0,00	12,177,655.00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	30,781,453.36
MOFI	STOCK INVESTMENT	FIRST BANK PLC	-	0,00	0,00	0,00	1,904,034.72	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	20,507,833.08
MOFI	STOCK INVESTMENT	UNITED CAPITAL PLC	-	0,00	0,00	0,00	3,376,145.02	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	21,979,943.38
MOFI	STOCK INVESTMENT	UBA PLC	-	0,00	0,00	0,00	1,905,819.12	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	20,509,617.48
MOFI	STOCK INVESTMENT	AFRICA PRUDENTIAL REGISTRARS	-	0,00	0,00	0,00	1,181,598.39	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	19,785,396.75
MOFI	STOCK INVESTMENT	AFRLAND FIDELITY BANK PLC	-	0,00	0,00	0,00	185,679.63	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	18,789,477.99
MOFI	STOCK INVESTMENT	FCMB PLC	ECO BANK. DIVI A/C 3863006885	0,00	0,00	0,00	209,058.96	0,00	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	18,812,857.32
MOFI	STOCK INVESTMENT	G.R	WEMA BANK. DIVI A/C 0122274644	0,00	0,00	0,00	0,00	45,477.68	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	18,649,276.04
MOFI	STOCK INVESTMENT	STERLING BANK PLC	FIRST BANK. DIVI A/C 2006451172	0,00	0,00	0,00	0,00	166,904.23	0,00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	18,770,702.59
MOFI	STOCK INVESTMENT	WAPCO PLC	-	0,00	0,00	0,00	0,00	0,00	521,840.00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	19,125,638.36
MOFI	STOCK INVESTMENT	NEM INSURANCE PLC	-	0,00	0,00	0,00	0,00	0,00	212,220.00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	18,816,018.36
MOFI	STOCK INVESTMENT	G.R	WEMA BANK. DIVI A/C 0122274644	0,00	0,00	0,00	0,00	0,00	202,400.00	0,00	0,00	0,00	0,00	0,00	18,603,798.36	18,806,198.36
MOFI	STOCK INVESTMENT	DANGOTE SUGAR	FIRST BANK. DIVI A/C 2006451172	0,00	0,00	0,00	0,00	0,00	0,00	23,760.00	0,00	0,00	0,00	0,00	18,603,798.36	18,627,558.36
MOFI	STOCK INVESTMENT	LASACO	FIRST BANK. DIVI A/C 2006451172	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	17,370.00	0,00	0,00	0,00	17,370



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 2 (L)

### INVESTMENT INCOME (DIVIDEND) REPORT

MINISTRY / AGENCY	INVESTMENT SOURCE	COMPANY	BANK NAME	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
				=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
MOFI	STOCK INVESTMENT	ZENITH BANK PLC		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	404,986.57	0,00	0,00	0,00	404,986.57
MOFI	STOCK INVESTMENT	UBA PLC	WEMA BANK. DIVI A/C 0122274644	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,461,318.60	0,00	0,00	0,00	1,461,318.6
	INTEREST FROM DOM ACCOUNT		DOM ACCOUNT ACCESS BANK A/C 0028002986	5650.89	5287.05	5,651	5,469	5,655	5,473	5,655.00	5,654.68	5,477.00	5,658.00	5,477.00	5,658.36	66,765.98
<b>DIVIDEND TOTAL</b>				<b>5,650.89</b>	<b>5,287.05</b>	<b>47,157,480.89</b>	<b>10,941,187.53</b>	<b>218,036.59</b>	<b>941,932.76</b>	<b>29,415.00</b>	<b>5,654.68</b>	<b>1,889,152.17</b>	<b>5,658.00</b>	<b>5,477.00</b>	<b>279,062,633.76</b>	<b>340,267,565.99</b>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



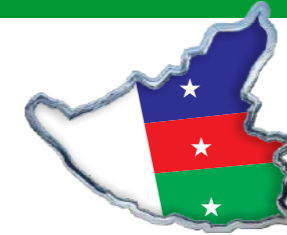
## SUPPLEMENTARY NOTE 4 A

### DETAILED STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
SECTOR: ADMINISTRATION											
0.00	011100100100	21010101	1	GOVERNMENT HOUSE	245,000,000.00	0.00	245,000,000.00	243,472,621.97	0.00	1,527,378.03	12
0.00	011100100200	21010101	1	OFFICE OF DEPUTY GOVERNOR	48,000,000.00	0.00	48,000,000.00	47,960,096.40	0.00	39,903.60	12
0.00	011100200200	21010101	1	S. A. POLITICAL	510,000,000.00	0.00	510,000,000.00	506,740,869.86	0.00	3,259,130.14	13
0.00	011101000100	21010101	1	DUE PROCESS BUREAU	39,235,400.00	0.00	39,235,400.00	37,385,259.13	0.00	1,850,140.87	12
0.00	011103500100	21010101	1	STATE PENSION BOARD	2,511,169,126.88	0.00	2,511,169,126.88	2,511,169,126.88	0.00	0.00	126
0.00	011104400100	21010101	1	MINISTRY OF SPECIAL PROJECT	102,908,849.00	0.00	102,908,849.00	70,543,499.18	0.00	32,365,349.82	12
0.00	011104400400	21010101	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	15,574,386.29	0.00	15,574,386.29	15,574,386.29	0.00	0.00	11
0.00	011200400100	21010101	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	253,171,383.00	0.00	253,171,383.00	200,420,270.56	0.00	52,751,112.44	12
0.00	012300100100	21010101	1	MINISTRY OF INFORMATION & ORIENTATION	464,900,600.00	0.00	464,900,600.00	397,475,505.84	0.00	67,425,094.16	12
0.00	012300200100	21010101	1	NIGER DELTA TELEVISION AUTHORITY	206,395,115.00	0.00	206,395,115.00	178,226,835.39	0.00	28,168,279.61	12
0.00	012300300100	21010101	1	BAYELSA STATE BROADCASTING CORPORATION	334,816,243.40	0.00	334,816,243.40	334,816,243.40	0.00	0.00	12
0.00	012300500100	21010101	1	GOVERNMENT PRINTING PRESS	25,008,156.00	0.00	25,008,156.00	19,124,256.88	0.00	5,883,899.12	12
0.00	012300600100	21010101	1	BAYELSA STATE NEWSPAPERS CORPORATION	197,702,157.00	0.00	197,702,157.00	187,090,651.74	0.00	10,611,505.26	18
0.00	012400700100	21010101	1	CIVIL SERVICE COMMISSION	90,166,756.00	0.00	90,166,756.00	67,368,442.34	0.00	22,798,313.66	12
0.00	012500100100	21010101	1	WELFARE AND MANAGEMENT SERVICE	326,450,267.69	0.00	326,450,267.69	326,450,267.69	0.00	0.00	14
0.00	012500300100	21010101	1	ESTABLISHMENT, TRAINING AND PENSIONS BUREAU	102,378,209.51	0.00	102,378,209.51	102,378,209.51	0.00	0.00	12
0.00	012500400100	21010101	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	9,853,527.47	0.00	9,853,527.47	9,853,527.47	0.00	0.00	12
0.00	014000100100	21010101	1	OFFICE OF THE STATE AUDITOR GENERAL	108,415,398.55	0.00	108,415,398.55	108,415,398.55	0.00	0.00	13
0.00	014100100100	21010101	1	AUDITOR GENERAL (LOCAL GOVERNMENTS )	55,084,459.00	0.00	55,084,459.00	41,031,629.47	0.00	14,052,829.53	13
0.00	014800100100	21010101	1	STATE INDEPENDENT ELECTORAL COMMISSION	303,770,098.00	0.00	303,770,098.00	296,838,311.77	0.00	6,931,786.23	12
0.00	016100100100	21010101	1	GENERAL SERVICES (GOVERNOR'S OFFICE)	4,958,710,580.81	0.00	4,958,710,580.81	4,837,974,809.16	0.00	120,735,771.65	38



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**NEW YENAGOA CITY ROAD**



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 4 A

### DETAILED STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	GR P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	016102100200	21010101	1	LAGOS LIASON OFFICE	29,475,054.43	0.00	29,475,054.43	29,475,054.43	0.00	0.00	12
0.00	016102100300	21010101	1	PORT HACOURT LIASON OFFICE	60,834,717.00	0.00	60,834,717.00	55,021,333.28	0.00	5,813,383.72	12
0.00	016102100400	21010101	1	PILGRIMS WELFARE BOARD	40,863,477.23	0.00	40,863,477.23	40,863,477.23	0.00	0.00	14
0.00	016700100200	21010101	1	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	31,281,162.00	0.00	31,281,162.00	15,083,462.56	0.00	16,197,699.44	12
0.00	016700100300	21010101	1	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	33,153,582.00	0.00	33,153,582.00	22,466,983.55	0.00	10,686,598.45	12
0.00	016700100400	21010101	1	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	29,843,415.00	0.00	29,843,415.00	17,522,621.01	0.00	12,320,793.99	12
0.00	016102100100	21010101	1	LIASON OFFICE ABUJA	21,269,168.00	0.00	21,269,168.00	20,677,836.85	0.00	591,331.15	12
0.00	023800100100	21010101	1	MINISTRY OF BUDGET AND ECONOMIC PLANNING	163,502,278.00	0.00	163,502,278.00	154,057,758.85	0.00	9,444,519.15	12
0.00	025200100100	21010101	1	MIN. OF WATER RESOURCES	208,515,705.84	0.00	208,515,705.84	204,915,996.89	0.00	3,599,708.95	12
0.00	025200100200	21010101	1	WATER BOARD	134,824,551.60	0.00	134,824,551.60	119,862,424.18	0.00	14,962,127.42	12
				<b>SECTOR -TOTAL</b>	<b>11,662,273,824.70</b>	<b>0.00</b>	<b>11,662,273,824.70</b>	<b>11,220,257,168.31</b>	<b>0.00</b>	<b>442,016,656.39</b>	<b>524</b>
<b>SECTOR: ECONOMIC</b>											
0.00	021500100100	21010101	2	MINISTRY OF AGRICULTURE	483,805,551.78	0.00	483,805,551.78	483,805,551.78	0.00	0.00	17
0.00	021500100400	21010101	2	AGRICULTURAL DEVELOPMENT PROGRAMME	153,788,435.00	0.00	153,788,435.00	148,565,877.19	0.00	5,222,557.81	12
0.00	022000100100	21010101	2	MINISTRY OF FINANCE	3,466,938,333.01	0.00	3,466,938,333.01	3,466,938,333.01	0.00	0.00	39
0.00	022000200100	21010101	2	STATE BUDGET OFFICE	57,557,913.00	0.00	57,557,913.00	55,557,319.81	0.00	2,000,593.19	12
0.00	022000700100	21010101	2	OFFICE OF THE ACCOUNTANT GENERAL	1,072,396,718.11	0.00	1,072,396,718.11	1,072,396,718.11	0.00	0.00	56
0.00	022001200100	21010101	2	MINISTRY OF FINANCE INCOPORATED (MOFI)	8,097,680.00	0.00	8,097,680.00	7,886,467.83	0.00	211,212.17	12
0.00	022200100100	21010101	2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	313,860,386.32	0.00	313,860,386.32	313,860,386.32	0.00	0.00	12
0.00	022905300100	21010101	2	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	14,039,668.00	0.00	14,039,668.00	8,361,674.41	0.00	5,677,993.59	12
0.00	022200100300	21010101	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	17,026,755.06	0.00	17,026,755.06	17,026,755.06	0.00	0.00	12
0.00	022200100400	21010101	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	16,004,533.17	0.00	16,004,533.17	16,004,533.17	0.00	0.00	12



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 4 A

### DETAILED STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	GR P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	022700100100	21010101	2	MINISTRY OF LABOR, EMPLOYMENT AND PRODUCTIVITY	74,721,109.99	0.00	74,721,109.99	74,721,109.99	0.00	0.00	12
0.00	022800100100	21010101	2	MIN. OF COMMUNICATION, SCIENCE AND TECHNOLOGY	86,506,289.84	0.00	86,506,289.84	65,541,301.38	0.00	20,964,988.46	12
0.00	022800100200	21010101	2	E-GOVERNANCE BUREAU	185,237,413.60	0.00	185,237,413.60	172,190,762.42	0.00	13,046,651.18	12
0.00	022900100100	21010101	2	MINISTRY OF TRANSPORT	164,839,562.91	0.00	164,839,562.91	164,839,562.91	0.00	0.00	18
0.00	022900100300	21010101	2	BAYELSA TRANSPORT COMPANY	144,110,414.00	0.00	144,110,414.00	46,143,137.22	0.00	97,967,276.78	13
0.00	023100100100	21010101	2	MINISTRY OF POWER	192,225,450.32	0.00	192,225,450.32	192,225,450.32	0.00	0.00	25
0.00	023400100100	21010101	2	MINISTRY OF WORKS	248,824,273.00	0.00	248,824,273.00	236,137,150.40	0.00	12,687,122.60	17
0.00	026000200100	21010101	2	OFFICE OF SURVEYOR-GENERAL OF THE STATE	79,846,043.37	0.00	79,846,043.37	79,846,043.37	0.00	0.00	12
0.00	023600100100	21010101	2	MIN. OF CULTURE TOURISM DEVELOPMENT	493,193,998.28	0.00	493,193,998.28	215,383,211.38	0.00	277,810,786.90	29
0.00	023600300100	21010101	2	MUSEUMS AND MONUMENTS	102,726,055.00	0.00	102,726,055.00	82,897,548.42	0.00	19,828,506.58	14
0.00	023600500100	21010101	2	MIN. OF IJAW NATIONAL AFFAIRS	95,149,050.84	0.00	95,149,050.84	82,122,402.85	0.00	13,026,647.99	13
0.00	052100100100	21010101	2	MINISTRY OF HEALTH	1,717,489,901.05	0.00	1,717,489,901.05	1,717,489,901.05	0.00	0.00	48
0.00	052100200100	21010101	2	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	51,457,464.84	0.00	51,457,464.84	40,126,886.66	0.00	11,330,578.18	11
0.00	052100400100	21010101	2	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	1,370,191,447.81	0.00	1,370,191,447.81	1,370,191,447.81	0.00	0.00	25
0.00	023300100100	21010101	2	MINISTRY OF MINERAL RESOURCES	141,292,776.00	0.00	141,292,776.00	134,761,042.62	0.00	6,531,733.38	13
				<b>SECTOR -TOTAL</b>	<b>10,751,327,224.30</b>	<b>0.00</b>	<b>10,751,327,224.30</b>	<b>10,265,020,575.49</b>	<b>0.00</b>	<b>486,306,648.81</b>	<b>470</b>
SECTOR: LAW AND JUSTICE											
0.00	031801100100	21010101	3	JUDICIAL SERVICE COMMISSION	46,453,983.84	0.00	46,453,983.84	34,557,395.86	0.00	11,896,587.98	12
0.00	031805200100	21010101	3	CUSTOMARY COURT OF APPEAL	295,582,606.00	0.00	295,582,606.00	275,916,037.78	0.00	19,666,568.22	12
0.00	032600100100	21010101	3	MIN. OF JUSTICE	1,160,708,820.05	0.00	1,160,708,820.05	1,160,708,820.05	0.00	0.00	20
				<b>SECTOR -TOTAL</b>	<b>1,502,745,409.89</b>	<b>0.00</b>	<b>1,502,745,409.89</b>	<b>1,471,182,253.69</b>	<b>0.00</b>	<b>31,563,156.20</b>	<b>44</b>
SECTOR: SOCIAL SERVICE											
0.00	022000800100	21010101	4	BOARD OF INTERNAL REVENUE-STATE	106,842,404.84	0.00	106,842,404.84	104,458,869.01	0.00	2,383,535.83	
0.00	023600400100	21010101	4	COUNCIL FOR ART AND CULTURE	266,478,464.00	0.00	266,478,464.00	266,478,464.00	0.00	0.00	14



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 4 A

### DETAILED STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	023600400200	21010101	4	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	204,000,000.00	0.00	204,000,000.00	204,000,000.00	0.00	0.00	12
0.00	023600400300	21010101	4	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	21,304,132.00	0.00	21,304,132.00	18,502,334.46	0.00	2,801,797.54	12
0.00	026000100100	21010101	4	MIN. OF LANDS, HOUSING AND RURAL DEVELOPMENT	182,373,653.84	0.00	182,373,653.84	176,280,642.41	0.00	6,093,011.43	15
0.00	023800500300	21010101	4	PHYSICAL PLANNING AND DEVELOPMENT BOARD	82,191,906.00	0.00	82,191,906.00	76,257,516.14	0.00	5,934,389.86	11
0.00	026000500100	21010101	4	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	60,006,058.84	0.00	60,006,058.84	48,731,108.11	0.00	11,274,950.73	13
0.00	026000100200	21010101	4	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	182,373,654.00	0.00	182,373,654.00	35,152,808.66	0.00	147,220,845.34	12
0.00	051300100100	21010101	4	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	359,616,783.43	0.00	359,616,783.43	359,616,783.43	0.00	0.00	38
0.00	051300200100	21010101	4	SPORTS COUNCIL	455,018,333.00	0.00	455,018,333.00	450,656,365.10	0.00	4,361,967.90	12
0.00	051300300100	21010101	4	BAYELSA STATE SPORT ACADEMY	82,071,676.00	0.00	82,071,676.00	70,854,285.80	0.00	11,217,390.20	12
0.00	051400100100	21010101	4	MIN. OF WOMEN, CHILDREN AFFAIRS AND SOCIAL DEVELOPMENT	577,252,689.00	0.00	577,252,689.00	491,751,407.00	0.00	85,501,282.00	12
0.00	051700100100	21010101	4	MINISTRY OF EDUCATION	9,366,201,862.07	0.00	9,366,201,862.07	9,366,201,862.07	0.00	0.00	142
0.00	051700800100	21010101	4	BAYELSA STATE LIBRARY BOARD	44,948,462.38	0.00	44,948,462.38	44,948,462.38	0.00	0.00	12
0.00	051701000200	21010101	4	STATE AGENCY FOR MASS EDUCATION	33,382,984.24	0.00	33,382,984.24	33,382,984.24	0.00	0.00	12
0.00	051701000600	21010101	4	POST PRIMARY SCHOOLS BOARD (PSSB)	2,712,825,625.97	0.00	2,712,825,625.97	2,712,825,625.97	0.00	0.00	6
0.00	051701000800	21010101	4	BAYELSA STATE SCHOLARSHIP BOARD	78,556,812.00	0.00	78,556,812.00	63,377,290.22	0.00	15,179,521.78	12
0.00	051701000900	21010101	4	HIGHER EDUCATION STUDENTS LOAN BOARD	31,845,041.37	0.00	31,845,041.37	31,845,041.37	0.00	0.00	21
0.00	051701001100	21010101	4	SPECIAL MATTERS COURT (EDUCATION)	65,412,897.00	0.00	65,412,897.00	65,189,433.87	0.00	223,463.13	12
0.00	052100500100	21010101	4	BAYELSA STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,595,324,835.07	0.00	4,595,324,835.07	3,918,036,421.63	0.00	677,288,413.44	13



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 4 A

### DETAILED STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERSATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	052100500200	21010101	4	BAYELSA STATE SCHOOL OF NURSING	279,990,185.94	0.00	279,990,185.94	279,990,185.94	0.00	0.00	27
0.00	055100100100	21010101	4	MINISTRY OF LOCAL GOVERNMENT, CHIEFTAINCY AFFAIRS AND COMMUNITY	569,015,486.77	0.00	569,015,486.77	569,015,486.77	0.00	0.00	56
0.00	053500100100	21010101	4	MINISTRY OF ENVIRONMENT	946,905,502.73	0.00	946,905,502.73	946,905,502.73	0.00	0.00	14
0.00	053500200100	21010101	4	BAYELSA STATE PARKS AND GARDENS	365,457,104.00	0.00	365,457,104.00	312,006,966.71	0.00	53,450,137.29	12
0.00	053505500100	21010121	4	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	2,021,382,800.84	0.00	2,021,382,800.84	1,999,330,112.59	0.00	22,052,688.25	12
0.00	055100100200	21010101	4	BAYELSA STATE TRADITIONAL RULERS COUNCIL	325,410,465.62	0.00	325,410,465.62	325,410,465.62	0.00	0.00	28
				<b>SECTOR -TOTAL</b>	<b>24,016,189,820.95</b>	<b>0.00</b>	<b>24,016,189,820.95</b>	<b>22,971,206,426.23</b>	<b>0.00</b>	<b>1,044,983,394.72</b>	<b>554</b>
				<b>GAND-TOTAL</b>	<b>47,932,536,279.84</b>	<b>0.00</b>	<b>47,932,536,279.84</b>	<b>45,927,666,423.72</b>	<b>0.00</b>	<b>2,004,869,856.12</b>	<b>1592</b>



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 5 A

### DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
SECTOR: ADMINISTRATION											
8214318170.00	011100100100	22021001	1	GOVERNMENT HOUSE	7,003,000,000.00	0.00	7,003,000,000.00	6,348,243,988.00	0.00	654,756,012.00	648
1095443182.50	011100100200	22021002	1	OFFICE OF THE DEPUTY GOVERNOR	1,548,500,000.00	0.00	1,548,500,000.00	1,231,156,599.00	0.00	317,343,401.00	277
0.00	011100200100	22021005	1	OFFICE OF THE EXECUTIVE SECRETARY	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
1244500000.00	011100200200	22021004	1	S.A POLITICAL MATTERS	3,250,000,000.00	0.00	3,250,000,000.00	1,998,928,000.00	0.00	1,251,072,000.00	117
3350266000.00	011100200400	22021005	1	S.A.STATE SECURITY	5,000,000,000.00	0.00	5,000,000,000.00	2,255,085,000.00	0.00	2,744,915,000.00	72
231455000.00	011100200500	22021033	1	S.A TREASURY & ACCOUNTS	203,000,000.00	0.00	203,000,000.00	156,162,000.00	0.00	46,838,000.00	49
16800000.00	011100200600	22021006	1	S.A. WOMEN MOBILIZATION	30,000,000.00	0.00	30,000,000.00	2,584,000.00	0.00	27,416,000.00	6
0.00	011100200700	22021003	1	S.A. YOUTH MOBILIZATION	30,000,000.00	0.00	30,000,000.00	0.00	0.00	30,000,000.00	0
0.00	011100200800	22021005	1	T.A BUDGET MATTER	70,000,000.00	0.00	70,000,000.00	800,000.00	0.00	69,200,000.00	4
0.00	011100200900	22021004	1	S.A ON INTER-GOVERNMENTAL AFFAIRS	4,148,408,885.32	0.00	4,148,408,885.32	441,980,000.00	0.00	3,706,428,885.32	20
0.00	011100400100	22021002	1	CHIEF HISTORIAN AND ARCHIVIST	10,000,000.00	0.00	10,000,000.00	4,140,000.00	0.00	5,860,000.00	10
1000000.00	011100500100	22021007	1	SUSTAINABLE DEVELOPMENT GOALS	10,000,000.00	0.00	10,000,000.00	4,687,000.00	0.00	5,313,000.00	4
7380000.00	011100800100	22021003	1	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	140,000,000.00	0.00	140,000,000.00	48,729,000.00	0.00	91,271,000.00	15
29261000.00	011101000100	22021005	1	DUE PROCESS BUREAU	64,195,000.00	0.00	64,195,000.00	64,195,000.00	0.00	0.00	18
2000000.00	011103500100	22021013	1	STATE PENSION BOARD	11,700,000.00	0.00	11,700,000.00	7,078,500.00	0.00	4,621,500.00	16
0.00	011103600100	22021006	1	LOCAL GOVERNMENT PENSION BOARD	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
1027690000.00	011104400100	22021008	1	MINISTRY OF SPECIAL PROJECT	31,250,000.00	0.00	31,250,000.00	16,179,000.00	0.00	15,071,000.00	20
0.00	011104400200	22021001	1	DIRECT LABOUR AGENCY	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	011104400300	22021002	1	PUBLIC SERVICE RECORDS & DOCUMENTATION	700,000.00	0.00	700,000.00	700,000.00	0.00	0.00	7
0.00	011104400400	22021004	1	DIRECTORATE OF PROJECT MONITORING AND EVALUATION	30,000,000.00	0.00	30,000,000.00	900,000.00	0.00	29,100,000.00	9
3500000.00	011105000100	22021005	1	CHIEF ECONOMIC ADVISER	31,000,000.00	0.00	31,000,000.00	11,000,000.00	0.00	20,000,000.00	15
0.00	011200100100	22021008	1	STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	150,000,000.00	0.00	150,000,000.00	0.00	0.00	150,000,000.00	0
1726000000.00	011200300100	22021033	1	STATE HOUSE OF ASSEMBLY	7,150,000,000.00	0.00	7,150,000,000.00	2,855,426,637.00	0.00	4,294,573,363.00	10



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 5 A

### DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
600000.00	011200400100	22021006	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	140,000,000.00	0.00	140,000,000.00	1,800,000.00	0.00	138,200,000.00	9
0.00	011200500100	22021002	1	S.A. LEGISLATIVE TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200500300	22021002	1	S.A. MEDIA AND PUBLICITY TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200500400	22021006	1	S.A POLITICAL TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200500500	22021003	1	S.A SPECIAL DUTIES TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200700100	22021005	1	HOUSE COMMITTEE	3,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00	3,000,000,000.00	0
0.00	011200800100	22021004	1	GENERAL SERVICES OFFICE	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
0.00	011200800200	22021002	1	LEGISLATIVE SERVICES DIRECTORATE	36,000,000.00	0.00	36,000,000.00	0.00	0.00	36,000,000.00	0
0.00	011200800300	22021007	1	ADMINISTRATION SERVICES	36,000,000.00	0.00	36,000,000.00	0.00	0.00	36,000,000.00	0
0.00	011200800400	22021001	1	FINANCE AND ACCOUNTS	28,000,000.00	0.00	28,000,000.00	0.00	0.00	28,000,000.00	0
0.00	011200800500	22021002	1	BUDGET, PLANNING, RESEARCH AND STATISTICS	28,000,000.00	0.00	28,000,000.00	0.00	0.00	28,000,000.00	0
0.00	011200800600	22021004	1	LEGAL SERVICES	28,000,000.00	0.00	28,000,000.00	0.00	0.00	28,000,000.00	0
0.00	011202100100	22021007	1	OFFICE OF THE SPEAKER	240,000,000.00	0.00	240,000,000.00	0.00	0.00	240,000,000.00	0
2240658178.09	011202200100	22021001	1	OFFICE OF THE CLERK OF THE HOUSE	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00	0.00	5
578834000.00	012300100100	22021002	1	MINISTRY OF INFORMATION & ORIENTATION	1,200,000,000.00	0.00	1,200,000,000.00	835,307,200.00	0.00	364,692,800.00	49
14870000.00	012300200100	22021005	1	NIGER DELTA TELEVISION AUTHORITY	20,000,000.00	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0
0.00	012300300100	22021005	1	BAYELSA STATE BROADCASTING CORPORATION	10,000,000.00	0.00	10,000,000.00	500,000.00	0.00	9,500,000.00	1
0.00	012300500100	22021005	1	GOVERNMENT PRINTING PRESS	10,000,000.00	0.00	10,000,000.00	900,000.00	0.00	9,100,000.00	9
500000.00	012300600100	22021033	1	BAYELSA STATE NEWSPAPER CORPORATION	10,000,000.00	0.00	10,000,000.00	900,000.00	0.00	9,100,000.00	9
53950000.00	012400700100	22021006	1	CIVIL SERVICE COMMISSION	60,000,000.00	0.00	60,000,000.00	37,966,172.22	0.00	22,033,827.78	24
64670000.00	012500100100	22021003	1	HEAD OF SERVICE	165,500,000.00	0.00	165,500,000.00	106,180,000.00	0.00	59,320,000.00	52
9000000.00	012500200100	22021005	1	WELFARE AND MANAGEMENT SERVICES	41,500,000.00	0.00	41,500,000.00	14,150,000.00	0.00	27,350,000.00	14
23847000.00	012500300100	22021004	1	ESTABLISHMENT, TRAINING & PENSIONS BUREAU	155,000,000.00	0.00	155,000,000.00	65,664,000.00	0.00	89,336,000.00	43
385000.00	012500400100	22021002	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	10,000,000.00	0.00	10,000,000.00	1,200,000.00	0.00	8,800,000.00	6



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### DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	012500400200	22021007	1	BAYELSA PARTNERSHIP INITIATIVE AGENCY	30,000,000.00	0.00	30,000,000.00	0.00	0.00	30,000,000.00	0
32524000.00	014000100100	22021003	1	OFFICE OF THE STATE AUDITOR GENERAL	171,500,000.00	0.00	171,500,000.00	69,314,000.00	0.00	102,186,000.00	31
22283500.00	014100100100	22021005	1	OFFICE OF THE AUDITOR GENERAL( LOCAL GOVERNMENT)	77,800,000.00	0.00	77,800,000.00	28,578,000.00	0.00	49,222,000.00	23
0.00	014700100100	22021013	1	LOCAL GOVERNMENT SERVICE COMMISSION	15,000,000.00	0.00	15,000,000.00	9,490,000.00	0.00	5,510,000.00	14
97530000.00	014800100100	22021006	1	STATE INDEPENDENT ELECTORAL COMMISSION	152,000,000.00	0.00	152,000,000.00	134,108,000.00	0.00	17,892,000.00	24
0.00	014900100100	22021008	1	FIRE SERVICE	152,000,000.00	0.00	152,000,000.00	114,506,037.38	0.00	37,493,962.62	0
188798000.00	016100100100	22021001	1	SECRETARY TO THE STATE GOVERNMENT (SSG)	378,000,000.00	0.00	378,000,000.00	378,000,000.00	0.00	0.00	161
996842779.53	016100100200	22021002	1	GENERAL SERVICES (GONERNOR'S OFFICE)	2,110,500,000.00	0.00	2,110,500,000.00	2,110,500,000.00	0.00	0.00	178
0.00	016100100300	22021005	1	POLITICAL & ECONOMICAL AFFAIRS BUREAU (SSG)	20,000,000.00	0.00	20,000,000.00	2,700,000.00	0.00	17,300,000.00	9
4400000.00	016100100400	22021005	1	EXCO SERVICES	227,200,000.00	0.00	227,200,000.00	18,950,000.00	0.00	208,250,000.00	13
12200000.00	016100100500	22021005	1	SPECIAL SERVICES BUREAU 1	100,150,000.00	0.00	100,150,000.00	59,176,000.00	0.00	40,974,000.00	29
1000000.00	016100100600	22021033	1	SPECIAL SERVICES BUREAU 2	60,000,000.00	0.00	60,000,000.00	20,000,000.00	0.00	40,000,000.00	13
31684000.00	016100100700	22021006	1	STATE ACTION COMMITTEE ON AIDS (SACA)	41,000,000.00	0.00	41,000,000.00	23,857,000.00	0.00	17,143,000.00	14
1500000.00	016102100100	22021003	1	BAYELSA HOUSE ABUJA	31,500,000.00	0.00	31,500,000.00	5,075,000.00	0.00	26,425,000.00	14
2500000.00	016102100200	22021005	1	LAGOS LIAISON OFFICE	10,000,000.00	0.00	10,000,000.00	6,000,000.00	0.00	4,000,000.00	12
1000000.00	016102100300	22021004	1	PORT HARCOURT LIAISON OFFICE	20,000,000.00	0.00	20,000,000.00	4,500,000.00	0.00	15,500,000.00	9
1439000.00	016102100400	22021002	1	PILGRIMS WELFARE BOARD	151,000,000.00	0.00	151,000,000.00	9,268,274.00	0.00	141,731,726.00	21
400000.00	016700100100	22021007	1	MIN. OF SPICAL DUTIES, FEDERAL PROGRAMME & PROJECT CORDINATI	20,000,000.00	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0
27217000.00	016700100200	22021003	1	MINISTRY OF SPICAL DUTIES CENTRAL SENATORIAL DISTRICT	20,200,000.00	0.00	20,200,000.00	10,288,000.00	0.00	9,912,000.00	16
0.00	016700100300	22021005	1	MINISTRY OF SPICAL DUTIES EAST SENATORIAL DISTRICT	21,000,000.00	0.00	21,000,000.00	13,835,000.00	0.00	7,165,000.00	17
0.00	016700100400	22021013	1	MINISTRY OF SPICAL DUTIES WEST SENATORIAL DISTRICT	20,500,000.00	0.00	20,500,000.00	20,500,000.00	0.00	0.00	27
				<b>SUB-TOTAL</b>	<b>38,299,103,885.32</b>	<b>0.00</b>	<b>38,299,103,885.32</b>	<b>19,611,187,407.60</b>	<b>0.00</b>	<b>18,687,916,477.72</b>	<b>2163</b>
SECTOR: ECONOMIC											
22500000.00	021500100100	22021001	2	MINISTRY OF AGRICULTURE	102,500,000.00	0.00	102,500,000.00	39,670,000.00	0.00	62,830,000.00	27
200000.00	021500100200	22021002	2	SCHOOL-TO-LAND AUTHORITY	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	0.00	9



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### DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	021500100300	22021004	2	FADAMA	1,160,000,000.00	0.00	1,160,000,000.00	0.00	0.00	1,160,000,000.00	0
715000.00	021500100400	22021005	2	AGRICULTURAL DEVELOPMENT PROGRAMME	10,000,000.00	0.00	10,000,000.00	1,800,000.00	0.00	8,200,000.00	9
264546000.00	022000100100	22021008	2	MINISTRY OF FINANCE	6,000,000,000.00	0.00	6,000,000,000.00	846,092,000.00	0.00	5,153,908,000.00	129
3705000.00	022000100200	22021033	2	DEBT MANAGEMENT OFFICE	31,500,000.00	0.00	31,500,000.00	3,450,000.00	0.00	28,050,000.00	17
149264000.00	022000200100	22021006	2	STATE BUDGET OFFICE	180,000,000.00	0.00	180,000,000.00	116,436,000.00	0.00	63,564,000.00	50
382708225.00	022000700100	22021002	2	OFFICE OF THE ACCOUNTANT-GENERAL	633,564,475.00	0.00	633,564,475.00	633,564,475.00	0.00	0.00	188
165983653.00	022000800100	22021006	2	BOARD OF INTERNAL REVENUE	565,831,639.76	0.00	565,831,639.76	565,831,639.76	0.00	0.00	6
5232000.00	022001200100	22021002	2	MINISTRY OF FINANCE INCORPORATED (MOFI)	100,000,000.00	0.00	100,000,000.00	5,820,000.00	0.00	94,180,000.00	17
242087500.00	022200100100	22021004	2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	295,500,000.00	0.00	295,500,000.00	120,235,000.00	0.00	175,265,000.00	49
62081200.00	022200100200	22021002	2	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	1,300,000,000.00	0.00	1,300,000,000.00	836,265,334.00	0.00	463,734,666.00	18
0.00	022200100300	22021007	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	40,000,000.00	0.00	40,000,000.00	900,000.00	0.00	39,100,000.00	9
3300000.00	022200100400	22021003	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	50,000,000.00	0.00	50,000,000.00	8,565,000.00	0.00	41,435,000.00	12
21000000.00	022700100100	22021005	2	MINISTRY OF LABOUR, EMPLOYMENT & PRODUCTIVITY	202,000,000.00	0.00	202,000,000.00	202,000,000.00	0.00	0.00	20
2863000.00	022800100100	22021013	2	MIN. OF COMMUNICATION, SCIENCE AND TECHNOLOGY	60,000,000.00	0.00	60,000,000.00	34,029,500.00	0.00	25,970,500.00	28
1980000.00	022800100200	22021006	2	E-GOVERNANCE BUREAU	50,000,000.00	0.00	50,000,000.00	4,923,000.00	0.00	45,077,000.00	14
297558000.00	022900100100	22021008	2	MINISTRY OF TRANSPORT	53,000,000.00	0.00	53,000,000.00	53,000,000.00	0.00	0.00	36
0.00	022900100200	22021001	2	BAYELSA MARITIME ACADEMY	10,000,000.00	0.00	10,000,000.00	2,252,492.00	0.00	7,747,508.00	3
0.00	022900100300	22021002	2	BAYELSA TRANSPORT COMPANT	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
155421319.51	023100100100	22021004	2	MINISTRY OF POWER	1,012,000,000.00	0.00	1,012,000,000.00	94,605,462.11	0.00	917,394,537.89	34
0.00	023300100100	22021005	2	MINISTRY OF MINERAL RESOURCES	100,000,000.00	0.00	100,000,000.00	24,933,000.00	0.00	75,067,000.00	51
193208989.97	023400100100	22021008	2	MINISTRY OF WORKS	101,000,000.00	0.00	101,000,000.00	101,000,000.00	0.00	0.00	26
0.00	023600100100	22021033	2	MIN. OF CULTURE TOURISM DEVELOPMENT	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	0.00	38
500000.00	023600300100	22021006	2	MUSEUMS AND MONUMENTS	200,000,000.00	0.00	200,000,000.00	6,279,000.00	0.00	193,721,000.00	17
11000000.00	023600400100	22021002	2	COUNCIL FOR ART AND CULTURE	101,000,000.00	0.00	101,000,000.00	101,000,000.00	0.00	0.00	15
0.00	023600400200	22021002	2	INTERNATIONAL INSTITUTE OF TOURISM & HOSPITALITY	204,000,000.00	0.00	204,000,000.00	204,000,000.00	0.00	0.00	3



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### DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
10516000.00	023600400300	22021006	2	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	68,734,828.80	0.00	68,734,828.80	68,734,828.80	0.00	0.00	9
0.00	023600500100	22021003	2	MINISTRY OF IJAW NATIONAL AFFAIRS	96,300,000.00	0.00	96,300,000.00	96,300,000.00	0.00	0.00	45
575458700.00	023800100100	22021005	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	3,051,477,363.00	0.00	3,051,477,363.00	116,436,000.00	0.00	2,935,041,363.00	113
0.00	023800100200	22021004	2	PLANNING DEPARTMENT	20,000,000.00	0.00	20,000,000.00	7,900,000.00	0.00	12,100,000.00	10
0.00	023800100300	22021002	2	STATE BUREAU OF STATISTICS	20,000,000.00	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0
0.00	023800400100	22021007	2	PUBLIC AND PRIVATE PARTNERSHIP OFFICE	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	0.00	11
0.00	023800500100	22021001	2	SEEFOR	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	023800500300	22021002	2	CSDA	1,300,000,000.00	0.00	1,300,000,000.00	0.00	0.00	1,300,000,000.00	0
1000000.00	025200100100	22021004	2	MINISTRY OF WATER RESOURCES	100,500,000.00	0.00	100,500,000.00	100,500,000.00	0.00	0.00	25
862000.00	025200100200	22021007	2	WATER BOARD	150,000,000.00	0.00	150,000,000.00	100,500,000.00	0.00	49,500,000.00	12
1404000.00	026000100100	22021001	2	MIN. OF LANDS, HOUSING & RURAL DEVELOPMENT	37,300,000.00	0.00	37,300,000.00	37,300,000.00	0.00	0.00	28
17800000.00	026000200100	22021002	2	OFFICE OF THE SURVEYOR-GENERAL	34,478,427.92	0.00	34,478,427.92	34,478,427.92	0.00	0.00	15
2500000.00	026000300100	22021005	2	PHYSICAL PLANNING & DEVELOPMENT BOARD	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	0.00	3
0.00	026000400100	22021005	2	NEW YENAGOA CITY DEVELOPMENT AGENCY	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	0.00	9
11562000.00	026000500100	22021005	2	BAYELSA STATE GEOGRAPHICAL INFORMATON SYSTEM	150,000,000.00	0.00	150,000,000.00	150,000,000.00	0.00	0.00	5
0.00	026000100200	22021033	2	BAYELSA STATE HOUSING AND PROPERTY DEV. BOARD	30,000,000.00	0.00	30,000,000.00	0.00	0.00	30,000,000.00	0
				<b>SUB-TOTAL</b>	<b>17,800,686,734.48</b>	<b>0.00</b>	<b>17,800,686,734.48</b>	<b>4,878,801,159.59</b>	<b>0.00</b>	<b>12,921,885,574.89</b>	<b>1110</b>
SECTOR: LAW AND JUSTICE											
291500000.00	031801100100	22021005	3	JUDICIAL SERVICE COMMISSION	58,000,000.00	0.00	58,000,000.00	58,000,000.00	0.00	0.00	28
697253000.00	031805100100	22021004	3	HIGH COURT	1,412,804,000.00	0.00	1,412,804,000.00	956,570,000.00	0.00	456,234,000.00	16
258500000.00	031805200100	22021002	3	CUSTOMARY COURT OF APPEAL	448,560,500.00	0.00	448,560,500.00	448,560,500.00	0.00	0.00	17
276533000.00	032600100100	22021007	3	MINISTRY OF JUSTICE	433,851,572.00	0.00	433,851,572.00	433,851,572.00	0.00	0.00	123
0.00	032600200100	22021003	3	DIRECTORATE FOR CITIZEN'S RIGHT	5,000,000.00	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0
				<b>SUB-TOTAL</b>	<b>2,358,216,072.00</b>	<b>0.00</b>	<b>2,358,216,072.00</b>	<b>1,896,982,072.00</b>	<b>0.00</b>	<b>461,234,000.00</b>	<b>184</b>



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**DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021**

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
SECTOR: SOCIAL SERVICE											
114624000.00	051300100100	22021006	4	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	730,250,000.00		730,250,000.00	730,250,000.00	0.00	0.00	165
272412000.00	051300200100	22021008	4	SPORTS COUNCIL	412,000,000.00	0.00	412,000,000.00	225,527,700.00	0.00	186,472,300.00	80
1748500.00	051300300100	22021001	4	BAYELSA STATE SPORTS ACADEMY	20,000,000.00	0.00	20,000,000.00	13,403,000.00	0.00	6,597,000.00	13
89113280.00	051400100100	22021002	4	MIN. OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	488,000,000.00	0.00	488,000,000.00	488,000,000.00	0.00	0.00	52
0.00	051400200100	22021005	4	CRAFT DEVELOPMENT CENTER	5,300,000.00	0.00	5,300,000.00	0.00	0.00	5,300,000.00	0
349719000.00	051700100100	22021004	4	MINISTRY OF EDUCATION	818,000,000.00	0.00	818,000,000.00	818,000,000.00	0.00	0.00	54
12000000.00	051700300100	22021005	4	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	23,700,000.00	0.00	23,700,000.00	23,700,000.00	0.00	0.00	11
1500000.00	051700800100	22021033	4	BAYELSA STATE LIBRARY BOARD	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	0.00	2
400000.00	051701000200	22021006	4	STATE AGENCY FOR MASS EDUCATION	5,000,000.00	0.00	5,000,000.00	3,315,000.00	0.00	1,685,000.00	12
0.00	051701000300	22021003	4	TEACHERS TRAINING, REGISTRATION & CERTIFICATION BOARD	80,000,000.00	0.00	80,000,000.00	80,000,000.00	0.00	0.00	5
0.00	051701000400	22021005	4	DIRECTORATE FOR EDUCATION INSPECTION AND POLICY SERVICES	60,000,000.00	0.00	60,000,000.00	0.00	0.00	60,000,000.00	0
0.00	051701000500	22021004	4	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP & VOC. TRAINING	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	0.00	9
1200000000.00	051701000600	22021002	4	POST PRIMARY SCHOOLS BOARD (PSSB)	134,800,000.00	0.00	134,800,000.00	134,800,000.00	0.00	0.00	11
1623000.00	051701000700	22021007	4	SCIENCE AND TECH. EDUCATION BOARD	30,000,000.00	0.00	30,000,000.00	1,800,000.00	0.00	28,200,000.00	9
14054000.00	051701000800	22021003	4	BAYELSA STATE SCHOLARSHIP BOARD	900,000,000.00	0.00	900,000,000.00	20,613,000.00	0.00	879,387,000.00	17
105000000.00	051701000900	22021005	4	HIGHER EDUCATION STUDENTS LOAN BOARD	170,000,000.00	0.00	170,000,000.00	170,000,000.00	0.00	0.00	1
400000000.00	051701001000	22021013	4	BAYELSA EDUCATION DEVELOPMENT RUST FUND (EDTF)	120,192,860.00	0.00	120,192,860.00	0.00	0.00	120,192,860.00	0
400000.00	051701001100	22021006	4	SPECIAL MATTERS COURT (EDUCATION)	50,000,000.00	0.00	50,000,000.00	7,519,200.00	0.00	42,480,800.00	14
5387040.37	051702100100	22021008	4	BAYELSA STATE POLYTECHNIC, ALEIBIRI	0.00	0.00	0.00	0.00	0.00	0.00	1



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 5 A

### DETAILED STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
200000000.00	051702100200	22021001	4	ISAAC JASPER BORO COLLEGE OF EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
1000000000.00	051702100300	22021002	4	NIGER DELTA UNIVERSITY (NDU)	0.00	0.00	0.00	0.00	0.00	0.00	0
1000000000.00	051702100400	22021004	4	MEDICAL UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0
2000000000.00	051702100500	22021005	4	UNIVERSITY OF AFRICA	0.00	0.00	0.00	0.00	0.00	0.00	0
764588709.30	052100100100	22021008	4	MINISTRY OF HEALTH	637,000,000.00	0.00	637,000,000.00	637,000,000.00	0.00	0.00	66
1000000000.00	052100200100	22021033	4	BAYELSA STATE HEALTH INSURANCE SCHEME (BHIS)	1,000,000,000.00	0.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0
22178000.00	052100300100	22021006	4	BAYELSA STATE PRIMARY HEALTHCARE BOARD	101,000,000.00	0.00	101,000,000.00	101,000,000.00	0.00	0.00	11
21100000.00	052100400100	22021002	4	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	100,000,000.00	0.00	100,000,000.00	52,100,000.00	0.00	47,900,000.00	13
0.00	052100500100	22021002	4	BAYELSA STATE HOSPITAL MANAGEMENT BOARD (HMB)	20,000,000.00	0.00	20,000,000.00	3,685,000.00	0.00	16,315,000.00	3
800000.00	052100500200	22021006	4	BAYELSA STATE SCHOOL OF NURSING	30,000,000.00	0.00	30,000,000.00	5,886,800.00	0.00	24,113,200.00	15
0.00	052100500300	22021003	4	BAYELSA STATE SCHOOL OF MIDWIFERY	30,900,000.00	0.00	30,900,000.00	30,900,000.00	0.00	0.00	2
100480000.00	052100500400	22021005	4	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY (BYCTECH)		0.00		0.00	0.00		0
677170000.00	053500100100	22021004	4	MINISTRY OF ENVIRONMENT	1,499,000,000.00	0.00	1,499,000,000.00	1,177,511,000.00	0.00	321,489,000.00	82
450000.00	053500200100	22021002	4	BAYELSA STATE PARKS AND GARDENS	150,000,000.00	0.00	150,000,000.00	4,656,000.00	0.00	145,344,000.00	8
113748500.00	053505300100	22021007	4	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	124,500,000.00	0.00	124,500,000.00	124,500,000.00	0.00	0.00	85
14295400.00	055100100100	22021001	4	MIN. OF LOCAL GOVT. CHIEFTAINCY AFFAIRS & COMM. DEV.	156,200,000.00	0.00	156,200,000.00	156,200,000.00	0.00	0.00	83
48382735.80	055100100200	22021002	4	BAYELSA STATE TRADITIONAL RULERS COUNCIL	139,400,000.00	0.00	139,400,000.00	92,035,635.00	0.00	47,364,365.00	62
				<b>SUB-TOTAL</b>	<b>8,085,242,860.00</b>	<b>0.00</b>	<b>8,085,242,860.00</b>	<b>5,152,402,335.00</b>	<b>0.00</b>	<b>2,932,845,525.00</b>	<b>948</b>
				<b>GRAND-TOTAL</b>	<b>66,543,249,551.80</b>	<b>0.00</b>	<b>66,543,249,551.80</b>	<b>31,539,372,974.19</b>	<b>0.00</b>	<b>35,003,876,577.61</b>	<b>4405</b>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
<b>SECTOR: ADMINISTRATION</b>											
150000000.00	011100100100	23020118	1	GOVERNMENT HOUSE	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00		
0.00	011100100200	23020114	1	DEPUTY GOVERNOR'S OFFICE	500,000,000.00	0.00	500,000,000.00	0.00	0.00	500,000,000.00	0
0.00	011100200100	0	1	PRINCIPAL EXECUTIVE SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200200	0	1	S.A POLITICAL	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200400	23020118	1	S.A STATE SECURITY	5,300,000,000.00	0.00	5,300,000,000.00	179,533,000.00	0.00	5,126,467,000.00	3
0.00	011100200500	0	1	S.A TREASURY AND ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200600	0	1	S.A WOMEN MOBILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200700	0	1	S.A YOUTH MOBILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200800	0	1	T.A BUDGET MATTERS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200900	0	1	S.A ON INTER-GOVERNMENTAL AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100400100	0	1	CHIEF HISTORIAN AND ARCHIVIST	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100500100	0	1	SUSTAINABLE DEVELOPMENT GOALS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100800100	0	1	STATE EMERGENCY MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101000100	23020118	1	DUE PROCESS BUREAU	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	0.00	2
0.00	011103500100	0	1	STATE PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011103600100	0	1	LOCAL GOVERNMENT PENSIONS BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
600000.00	011104400100	23020118	1	MINISTRY OF SPECIAL PROJECTS	3,200,000,000.00	0.00	3,200,000,000.00	945,564,098.61	0.00	2,744,359,011.39	6
0.00	011104400200	23020118	1	DIRECT LABOUR AGENCY	214,000,000.00	0.00	214,000,000.00	0.00	0.00	214,000,000.00	0
0.00	011104400300	0	1	PUBLIC SERVICE RECORDS AND DOCUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011104400400	0	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	0.00	0.00	0



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**NEMBE UNITY BRIDGE**





# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	011105000100	0	1	CHIEF ECONOMIC ADVISER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200100100	0	1	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	103,000,000.00	0.00	103,000,000.00	0.00	0.00	103,000,000.00	0
70000000.00	011200300100	23020118	1	STATE HOUSE OF ASSMBLY	3,820,000,000.00	0.00	3,820,000,000.00	217,000,000.00	0.00	3,603,000,000.00	2
0.00	011200400100	0	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200500100	0	1	S.A LEGISLATIVE TO THE SPEAKER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200500300	0	1	S.A MEDIA AND PUBLICITY TO THE SPEAKER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200500400	0	1	S.A POLITUCAL TO THE SPEAKER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200500500	0	1	S.A SPECIAL DUTIES TO THE SPEAKER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200700100	0	1	HOUSE COMMITTEES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200800100	0	1	GENERAL SERVICES OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200800200	0	1	LEGISLATIVE SERVICES DIRECTORATE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200800300	0	1	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200800400	0	1	FINANCE AND ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200800500	0	1	BUDGET, PLANNING, RESEARCH AND STATISTICS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200800600	0	1	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011202100100	0	1	OFFICE OF THE SPEAKER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011202200100	0	1	OFFICE OF THE CLERK OF THE HOUSE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	012300100100	0	1	MINISTRY OF INFORMATION AND ORIENTATION	2,200,000,000.00	0.00	2,200,000,000.00	0.00	0.00	2,200,000,000.00	0
0.00	012300200100	0	1	NIGER DELTA TELEVISION AUTHORITY	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	012300300100	0	1	BAYELSA STATE BROADCASTING CORPORATION	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	012300500100	0	1	GOVERNMENT PRINTING PRESS	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	012300600100	0	1	BAYELSA STATE NEWSPAPERS CORPORATION	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	012400700100	0	1	CIVIL SERVICE COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	012500100100	0	1	HEAD OF SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	012500200100	0	1	WELFARE AND MANAGEMENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	012500300100	0	1	ESTABLISHMENT, TRAINING AND PENSIONS BUREAU	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	012500400100	0	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	012500400200	0	1	BAYELSA PARTNERSHIP INITIATIVE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	014000100100	23020118	1	OFFICE OF THE STATE AUDITOR GENERAL	60,000,000.00	0.00	60,000,000.00	20,000,000.00	0.00	40,000,000.00	1
0.00	014100100100	23020118	1	AUDITOR GENERAL (LOCAL GOVERNMENT)	0.00	0.00	0.00	0.00	0.00	0.00	1
0.00	014700100100	00	1	LOCAL GOVERNMENT SERVICE COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	014800100100	0	1	STATE INDEPENDENT ELECTORAL COMMISSION	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
0.00	014900100100	0	1	FIRE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	016100100100	0	1	SECRETARY TO THE STATE GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	016100100200	23020118	1	GENERAL SERVICES (GOVERNOR'S OFFICE)	114,000,000.00	0.00	114,000,000.00	22,000,000.00	0.00	92,000,000.00	1
0.00	016100100300	0	1	POLITICAL AND ECONOMIC AFFAIRS BUREAU (SSG)	0.00	0.00	0.00	0.00	0.00	0.00	0



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	016100100400	0	1	EXCO SERVICES	0.00	0.00	0.00	0.0	0.00	0.00	0
0.00	016100100500	23020118	1	SPECIAL SERVICES BUREAU 1	0.00	0.00	0.00	0.0	0.00	0.00	1
0.00	016100100600	0	1	SPECIAL SERVICES BUREAU 2	0.00	0.00	0.00	0.0	0.00	0.00	0
0.00	016100100700	0	1	STATE ACTION COMMITTEE ON AIDS (SACA)	0.00		0.00	0.0	0.00	0.00	0
0.00	016102100100	0	1	BAYELSA HOUSE ABUJA	0.00	0.00	0.0	0.0	0.00	0.00	0
0.00	016102100200	0	1	LAGOS LIAISON OFFICE	0.00		0.00	0.0	0.00	0.00	0
0.00	016102100300	0	1	PORT HACOURT LIAISON OFFICE	0.00	0.00	0.00	0.0	0.00	0.00	0
0.00	016102100400	0	1	PILGRIM WELFARE BOARD	0.00	0.00	0.00	0.0	0.00	0.00	0
0.00	016700100100	0	1	MIN OF SPECIAL DUTIES, FEDERAL PROGRAM & PROJECTS CORDINATIO	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	016700100200	0	1	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	200,000,000.00	0.00	200,000,000.00	0.00	0.00	200,000,000.00	0
0.00	016700100300	0	1	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	200,000,000.00	0.00	200,000,000.00	0.00	0.00	200,000,000.00	0
0.00	016700100400	23020118	1	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	200,000,000.00	0.00	200,000,000.00	17,491,370.50	0.00	182,508,629.50	4
				<b>SUB-TOTAL</b>	<b>17,381,000,000.00</b>	<b>0.00</b>	<b>17,381,000,000.00</b>	<b>2,421,588,469.16</b>	<b>0.00</b>	<b>15,455,334,640.89</b>	<b>34</b>
<b>SECTOR: ECONOMIC</b>											
1090609146.33	021500100100	23010127	2	MINISTRY OF AGRICULTURE	6,801,250,000.00	0.00	6,801,250,000.00	1,932,400,788.20	0.00	4,868,849,211.80	23
0.00	021500100200	0	2	SCHOOL-TO-LAND AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	021500100300	0	2	FADAMA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	021500100400	0	2	AGRICULTURAL DEVELOPMENT PROGRAMME	0.00	0.00	0.00	0.0	0.00	0.00	0



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
38030000.00	022000100100	22020701	2	MINISTRY OF FINANCE	1,610,000,000.00	0.00	1,610,000,000.00	1,415,516,415.49	0.00	194,483,584.51	17
0.00	022000100200	0	2	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022000200100	0	2	STATE BUDGET OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022000700100	22020701	2	OFFICE OF THE ACCOUNTANT GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	1
0.00	022000800100	22020701	2	BOARD OF INTERNAL REVENUE- STATE	0.00	0.00	0.00	0.00	0.00	0.00	1
0.00	022001200100	0	2	MINISTRY OF FINANCE INCOPORATED (MOFI)	0.00	0.00	0.00	0.00	0.00	0.00	0
114814097.20	022200100100	22020701	2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	500,000,000.00	0.00	500,000,000.00	389,566,227.00	0.00	110,433,773.00	3
0.00	022200100200	22020701	2	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	1
0.00	022200100300	0	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022200100400	0	2	BAYELSA STATE PROMOTION AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022700100100	23020114	2	MINISTRY OF LABOUR, EMPLOYMENT AND PRODUCTIVITY	30,000,000.00	0.00	30,000,000.00	0.00	0.00	30,000,000.00	0
0.00	022800100100	23020114	2	MINISTRY OF COMMUNICATION, SCIENCE AND TECHNOLOGY	100,000,000.00	0.00	100,000,000.00	100,000,000.00	0.00	0.00	1
0.00	022800100200	0	2	E-GOVERNANCE BUREAU	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022900100100	23020114	2	MINISTRY OF TRANSPORT	3,006,000,000.00	0.00	3,006,000,000.00	2,956,243,502.00	0.00	49,756,498.00	11
0.00	022900100200	0	2	BAYELSA MARINETIME ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022900100300	0	2	BAYELSA TRANSPORT COMPANY	0.00	0.00	0.00	0.00	0.00	0.00	0
205000000.00	023100100100	23020114	2	MINISTRY OF POWER	1,710,000,000.00	0.00	1,710,000,000.00	1,247,347,939.75	0.00	462,652,060.25	18
0.00	023300100100	0	2	MINISTRY OF MINERAL RESOURCES	35,000,000.00	0.00	35,000,000.00	0.00	0.00	35,000,000.00	0
32117244443.71	023400100100	23020114	2	MINISTRY OF WORKS	68,500,000,000.00	0.00	68,500,000,000.00	56,140,216,222.66	0.00	12,359,783,777.34	205
0.00	023400100200	0	2	OFFICE OF SURVEYOR -GENERAL OF THE STATE	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	023600100100	0	2	CULTURE TOURISM DEVELOPMENT	205,000,000.00	0.00	205,000,000.00	0.00	0.00	205,000,000.00	0
0.00	023600300100	0	2	MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023600400100	0	2	COUNCIL FOR ARTS AND CULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023600400200	0	2	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023600400300	0	2	TOURISM DEVELOPMENT & HOTEL LICENSING AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023600500100	0	2	MINISTRY OF IJAW AND NATIONAL AFFAIRS	350,000,000.00	0.00	350,000,000.00	0.00	0.00	350,000,000.00	0
0.00	023800100100	23020114	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	2,747,000,000.00	0.00	2,747,000,000.00	20,000,000.00	0.00	2,727,000,000.00	1
0.00	023800100200	0	2	PLANNING DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023800100300	0	2	STATE BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023800400100	0	2	PUBLIC AND PRIVATE PARTNERSHIP OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023800500100	0	2	SEEFOR	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023800500300	0	2	CSDA	0.00	0.00	0.00	0.00	0.00	0.00	0
150000000.00	025200100100	0	2	MINISTRY OF WATER RESOURCES	300,000,000.00	0.00	300,000,000.00	36,448,000.00	0.00	263,552,000.00	4
0.00	025200100200	0	2	WATER BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
318000000.00	026000100100	23020114	2	MINISTRY OF LANDS, HOUSING AND RURAL DEVELOPMENT	1,000,000,000.00	0.00	1,000,000,000.00	917,282,600.00	0.00	82,717,400.00	6
0.00	026000200100	0	2	OFFICE OF THE SURVEYOR-GENERAL	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
0.00	026000300100	0	2	PHYSICAL PLANNING AND DEVELOPMENT BOARD	60,000,000.00	0.00	60,000,000.00	0.00	0.00	60,000,000.00	0



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	026000400100	0	2	NEW YENAGOA CITY DEVELOPMENT AGENCY	50,000,000.00	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0
0.00	026000500100	23020114	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	2
0.00	026000100200	0	2	BAYELSA STATE HOUSING AND PROPERTY DEVELOPMENT AUTHORITY	50,000,000.00	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0
				<b>SUB-TOTAL</b>	<b>87,254,250,000.00</b>	<b>0.00</b>	<b>87,254,250,000.00</b>	<b>65,155,021,695.10</b>	<b>0.00</b>	<b>22,099,228,304.90</b>	<b>294</b>
<b>SECTOR: LAW AND JUSTICE</b>											
0.00	031801100100	0	3	JUDICIAL SERVICE COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0
290697674.42	031805100100	23020114	3	HIGH COURT	2,000,000,000.00	0.00	2,000,000,000.00	345,000,000.00	0.00	1,655,000,000.00	2
0.00	031805200100	23020114	3	CUSTOMARY COURT OF APPEAL	750,000,000.00	0.00	750,000,000.00	100,000,000.00	0.00	650,000,000.00	1
0.00	032600100100	23020114	3	MINISTRY OF JUSTICE	110,750,000.00	0.00	110,750,000.00	110,750,000.00	0.00	0.00	6
0.00	032600200100	0	3	DIRECTORATE FOR CITIZEN'S RIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0
				<b>SUB-TOTAL</b>	<b>2,860,750,000.00</b>	<b>0.00</b>	<b>2,860,750,000.00</b>	<b>555,750,000.00</b>	<b>0.00</b>	<b>2,305,000,000.00</b>	<b>9</b>
<b>SECTOR: SOCIAL SERVICE</b>											
1682870390.27	051300100100	0	4	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	510,000,000.00	0.00	510,000,000.00	360,564,888.00	0.00	149,435,112.00	5
0.00	051300200100	0	4	SPORT COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	2
0.00	051300300100	0	4	BAYELSA STATE SPORT ACDEMY	0.00	0.00	0.00	0.00	0.00	0.00	0
74161647.80	051400100100	0	4	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051400200100	0	4	CRAFT DEVELOPMENT CENTER	0.00	0.00	0.00	0.00	0.00	0.00	0
1465742659.32	051700100100	23020114	4	MINISTRY OF EDUCATION	3,550,000,000.00	0.00	3,550,000,000.00	2,734,027,879.11	0.00	815,972,120.89	80



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## **SUPPLEMENTARY NOTE 6 A**

### **DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021**

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	051700300100	0	4	BAYELSA STATE UNIVERSAL BASIC EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051700800100	0	4	BAYELSA STATE LIBRARY BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000200	0	4	STATE AGENCY FOR MASS EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000300	00	4	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000400	0	4	DIRECTORATE FOR EDUCATION INSPECTION AND POLICY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000500	0	4	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP & VOCATON TRAINI	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000600	0	4	POST PRIMARY SCHOOL BOARD	280,000,000.00	0.00	280,000,000.00	52,340,000.00	0.00	227,660,000.00	2
0.00	051701000700	0	4	SCIENCE AND TECHNOLOGY EDUCATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000800	0	4	BAYELSA STATE SCHOLARSHIP BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701000900	0	4	HIGHER EDUCATION STUDENT LOAN BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701001000	0	4	BAYELSA EDUCATION DEVELOPMENT TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701001100	0	4	SPECIAL MATTER COURT (EDUCATION)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051702100100	0	4	BAYELSA STATE POLYTECHNIC, ALEIBIRI	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051702100200	0	4	ISAAC JASPER BORO COLLEGE OF EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051702100300	0	4	NIGER DELTA UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 6 A

### DETAILED STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLE MENT	TOTAL BUDGET	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	051702100400	0	4	MIDICAL UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051702100500	0	4	UNIVERSITY OF AFRICA	0.00	0.00	0.00	0.00	0.00	0.00	0
311000000.00	052100100100	23020114	4	MINISTRY OF HEALTH	5,057,000,000.00	0.00	5,057,000,000.00	1,482,217,967.99	0.00	3,574,782,032.01	24
0.00	052100200100	0	4	BAYELSA HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100300100	0	4	BAYELSA STATE PRIMARY HEALTH CARE BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100400100	0	4	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100500200	0	4	BAYELSA STATE MANAGEMENT BOARD	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
0.00	052100500200	0	4	BAYELSA STATE SCHOOL OF NURSING	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100500300	0	4	BAYELSA STATE SCHOOL OF MIDWIFERY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100500400	0	4	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0
14000000.00	053500100100	23020114	4	MINISTRY OF ENVIRONMENT	3,316,332,423.00	0.00	3,316,332,423.00	2,558,000,000.00	0.00	758,332,423.00	1
0.00	053500200100	0	4	BAYELSA STATE PARKS AND GARDENS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	053505300100	0	4	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0
2960000.00	055100100100	23020114	4	MINISTRY OF LOCAL GOVT, CHIEFTANICY AFFAIR & COMMUNITY DEVEL	6,013,000,000.00	0.00	6,013,000,000.00	4,114,652,445.95	0.00	1,898,347,554.05	6
0.00	055100100200	0	4	BAYELSA STATE TRADITIONAL RULERS COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0
				<b>SUB-TOTAL</b>	<b>18,826,332,423.00</b>	<b>0.00</b>	<b>18,826,332,423.00</b>	<b>11,301,803,181.05</b>	<b>0.00</b>	<b>7,524,529,241.95</b>	<b>120</b>
				<b>GRAND-TOTAL</b>	<b>126,322,332,423.00</b>	<b>0.00</b>	<b>126,322,332,423.00</b>	<b>79,434,163,345.31</b>	<b>0.00</b>	<b>46,888,169,077.69</b>	<b>457</b>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



## SUPPLEMENTARY NOTE 7 A

### DETAILED STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES AND OTHER OPERATING EXPENSES FOR THE YEAR ENDING 31ST DECEMBER, 2021

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL	ACTUAL	EXCESS	SAVINGS	TOT PVS
3840298.32	011100100100	22010103	1	Government House	22,840,298.32	0.00	22,840,298.32	22,459,420.68	0.00	380,877.64	12
0.00	011100100200	22010103	1	Deputy Governor's Office	18,801,987.00	0.00	18,801,987.00	18,587,492.52	0.00	214,494.48	12
34663611.53	031801100100	22010103	1	Judicial Service Commission	39,520,827.20	0.00	39,520,827.20	39,388,294.20	0.00	132,533.00	12
9365063.76	014000100100	22010103	1	Office of the Auditor-General (State)	9,273,949.44	0.00	9,273,949.44	9,262,575.84	0.00	11,373.60	12
9262563.84	014000100200	22010103	1	Office of the Auditor-General(Local Government)	9,273,944.40	0.00	9,273,944.40	9,262,575.84	0.00	11,368.56	12
47678433.84	014700100100	22010103	1	Civil Service Commission	51,114,271.20	0.00	51,114,271.20	39,388,294.20	0.00	11,725,977.00	12
93896108.88	014700100200	22010103	1	Local Government Service Commission	64,488,047.20	0.00	64,488,047.20	31,929,514.56	0.00	32,558,532.64	12
93896108.88	011200400100	22010103	1	House of Assembly Service Commission	82,488,047.20	0.00	82,488,047.20	69,223,412.76	0.00	13,264,634.44	12
93896108.88	014800100100	22010103	1	State Independent Electoral Commission	89,488,047.20	0.00	89,488,047.20	65,805,879.48	0.00	23,682,167.72	12
				<b>SUB-TOTAL</b>	<b>387,289,419.16</b>	<b>0.00</b>	<b>387,289,419.16</b>	<b>305,307,460.08</b>	<b>0.00</b>	<b>81,981,959.08</b>	<b>108</b>
142810389.21	022000100100	22060301	2	Servicing of foreign debts	2,000,000,000.00	0.00	2,000,000,000.00	276,490,057.52	0.00	1,723,509,942.48	12
29554700466.31	022000100100	22060301	2	Servicing of domestic Debt	16,561,980,813.64	0.00	16,561,980,813.64	16,457,917,384.94	0.00	104,063,428.70	12
				<b>SUB-TOTAL</b>	<b>18,561,980,813.64</b>	<b>0.00</b>	<b>18,561,980,813.64</b>	<b>16,734,407,442.46</b>	<b>0.00</b>	<b>1,827,573,371.18</b>	<b>24</b>
3,842,008,047.68	022000100100	22070101	3	Rural Development Authorities	3,394,000,000.00	0.00	3,394,000,000.00	3,365,334,335.95	0.00	28,665,664.05	15
959,580,691.97	051700300100	22070101	3	SUBEB	1,479,600,000.00	0.00	1,479,600,000.00	1,469,492,297.41	0.00	10,107,702.59	15
5,294,113,317.76	011200300100	22070101	3	House of Assembly	1,525,000,000.00	0.00	1,525,000,000.00	1,402,153,660.96	0.00	122,846,339.04	15
2,208,149,785.99	032650510010	22070101	3	Judiciary	1,008,200,000.00	0.00	1,008,200,000.00	928,875,602.96	0.00	79,324,397.04	15
7,856,753,754.77	051702100100	22070101	3	Tertiary Institution	7,858,044,670.20	0.00	7,858,044,670.20	7,803,581,396.04	0.00	54,463,274.16	15
				<b>SUB-TOTAL</b>	<b>15,264,844,670.20</b>	<b>0.00</b>	<b>15,264,844,670.20</b>	<b>14,969,437,293.32</b>	<b>0.00</b>	<b>295,407,376.88</b>	<b>75</b>
3285322700.82	022000100100	22070102	4	Transfer to other funds	1,800,000,000.00	0.00	1,800,000,000.00	1,739,672,520.00	0.00	60,327,480.00	12
0.00	022000100100	22070103	4	Cost of discounting promissory	0.00	0.00	0.00	0.00	0.00	0.00	12
0.00	022000100100	22070104	4	Cost of Tax Consultancy	0.00	0.00	0.00	0.00	0.00	0.00	12
				<b>SUB-TOTAL</b>	<b>1,800,000,000.00</b>	<b>0.00</b>	<b>1,800,000,000.00</b>	<b>1,739,672,520.00</b>	<b>0.00</b>	<b>60,327,480.00</b>	<b>36</b>
18410235224.75	022000100100	22070105	5	NYSC	800,736,153.40	0.00	800,736,153.40	698,125,458.28	0.00	102,610,695.12	10



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## **SUPPLEMENTARY NOTE 7 A**

### **DETAILED STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES AND OTHER OPERATING EXPENSES FOR THE YEAR ENDING 31ST DECEMBER, 2021**

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT	TOTAL	ACTUAL	EXCESS	SAVINGS	TOT PVS
0.00	022000100100	22070106	5	Bank Charges	2,656,263,846.60	0.00	2,656,263,846.60	2,568,774,748.49	0.00	87,489,098.11	10
0.00	022000100100	22070107	5	FAAC & OTHERS	10,000,000,000.00	0.00	10,000,000,000.00	9,796,770,925.07	0.00	425,361,947.08	12
				<b>SUB-TOTAL</b>	<b>13,457,000,000.00</b>	<b>0.00</b>	<b>13,457,000,000.00</b>	<b>13,063,671,131.84</b>	<b>0.00</b>	<b>615,461,740.31</b>	<b>32</b>
1464578086.77	022000100100	22010101	6	Gratuity	3,440,000,000.00	0.00	3,440,000,000.00	2,800,111,677.50	0.00	639,888,322.50	12
3813819549.84	022000100100	22010102	6	Pensions	20,400,000,000.00	0.00	20,400,000,000.00	9,367,914,352.42	0.00	11,032,085,647.58	12
				<b>SUB-TOTAL</b>	<b>23,840,000,000.00</b>	<b>0.00</b>	<b>23,840,000,000.00</b>	<b>12,168,026,029.92</b>	<b>0.00</b>	<b>11,671,973,970.08</b>	<b>24</b>
				<b>GRAND-TOTAL</b>	<b>78,054,114,903.00</b>	<b>0.00</b>	<b>78,054,114,903.00</b>	<b>62,200,589,898.15</b>	<b>0.00</b>	<b>15,853,525,004.85</b>	<b>299</b>



**SUPPLEMENTARY NOTE 7 B**

**DETAILED SECTORIAL DISTRIBUTION OF PENSION & GRATUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ADM CODE	ECON CODE	ADMINISTRATIVE MDAs	GRP	PENSION	GRATUITY	TOTAL
014000200100	222010102/22010101	AUDITOR GENERAL FOR LOCAL GOVERNMENT	1	10,737,436.86	3,209,468.11	13,946,904.96
012300300100	222010102/22010101	BAYELSA STATE BROADCASTING CORPORATION	1	42,949,747.43	12,837,872.42	55,787,619.85
011200300100	222010102/22010101	BAYELSA STATE HOUSE OF ASSEMBLY	1	85,899,494.85	25,675,744.85	111,575,239.70
014800100100	222010102/22010101	BAYELSA STATE INDEPENDENT ELECTORAL COMMISSION	1	858,994.95	256,757.45	1,115,752.40
012300200100	222010102/22010101	BAYELSA STATE TELEVISION	1	21,474,873.71	6,418,936.21	27,893,809.93
014700100100	222010102/22010101	CIVIL SERVICE COMMISSION	1	21,474,873.71	6,418,936.21	27,893,809.93
011100100200	222010102/22010101	DEPUTY GOVERNOR'S OFFICE	1	7,516,205.80	641,893.62	8,158,099.42
011101000100	222010102/22010101	DUE PROCESS	1	7,516,205.80	2,246,627.67	9,762,833.47
012500300100	222010102/22010101	ESTABLISHMENT TRAINING AND PENSIONS BUREAU	1	32,212,310.57	9,628,404.32	41,840,714.89
011100100100	222010102/22010101	GOVERNMENT HOUSE	1	322,123,105.70	96,284,043.18	418,407,148.88
012300500100	222010102/22010101	GOVERNMENT PRINTING PRESS	1	8,589,949.49	2,567,574.48	11,157,523.97
012500100100	222010102/22010101	HEAD OF SERVICE	1	96,636,931.71	28,885,212.95	125,522,144.66
011200400100	222010102/22010101	HOUSE OF ASSEMBLY SERVICE COMMISSION	1	8,589,949.49	2,567,574.48	11,157,523.97
016102100100	222010102/22010101	LIAISON OFFICE ABUJA	1	536,871.84	160,473.41	697,345.25
016102100200	222010102/22010101	LIAISON OFFICE, LAGOS	1	7,516,205.80	2,246,627.67	9,762,833.47
016102100300	222010102/22010101	LIAISON OFFICE, PORT HARCOURT	1	5,368,718.43	1,604,734.05	6,973,452.48
012300100100	222010102/22010101	MINISTRY OF INFORMATION AND ORIENTATION	1	107,374,368.57	32,094,681.06	139,469,049.63
016700100200	222010102/22010101	MINISTRY OF SPECIAL DUTIES (CENTRAL)	1	3,221,231.06	962,840.43	4,184,071.49
016700100300	222010102/22010101	MINISTRY OF SPECIAL DUTIES (EAST)	1	21,474,873.71	6,418,936.21	27,893,809.93
016700100400	222010102/22010101	MINISTRY OF SPECIAL DUTIES (WEST)	1	10,737,436.86	3,209,468.11	13,946,904.96



**SUPPLEMENTARY NOTE 7 B**

**DETAILED SECTORIAL DISTRIBUTION OF PENSION & GRATUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ADM CODE	ECON CODE	ADMINISTRATIVE MDAs	GRP	PENSION	GRATUITY	TOTAL
016100200500	222010102/22010101	MINISTRY OF SPECIAL DUTIES FED. PROG. (Formally Governor's office)	1	11,811,180.54	3,530,414.92	15,341,595.46
016800100100	222010102/22010101	MINISTRY OF SPECIAL PROJECTS	1	21,474,873.71	6,418,936.21	27,893,809.93
016700100200	222010102/22010101	MONITORING & IMPLEMENTATION	1	322,123.11	96,284.04	418,407.15
012300600100	222010102/22010101	NEWSPAPER CORPORATION	1	32,212,310.57	9,628,404.32	41,840,714.89
014000100100	222010102/22010101	OFFICE OF AUDITOR GENERAL STATE	1	42,949,747.43	12,837,872.42	55,787,619.85
012500100100	222010102/22010101	OFFICE OF HEAD OF SERVICE	1	37,581,029.00	12,837,872.42	50,418,901.42
016100100100	222010102/22010101	OFFICE OF THE SSG	1	32,212,310.57	9,628,404.32	41,840,714.89
016700100200	222010102/22010101	SPECIAL DUTIES	1	214,748.74	64,189.36	278,938.10
014800100100	222010102/22010101	STATE INDEPENDENT ELECTORAL COMMISSION	1	10,737,436.86	3,209,468.11	13,946,904.96
011103500100	222010102/22010101	STATE PENSIONS BOARD	1	42,949,747.43	12,837,872.42	55,787,619.85
022800100200	222010102/22010101	THE E-GOVERNANCE BUREAU	1	1,288,492.42	385,136.17	1,673,628.60
		<b>SUB-TOTAL</b>		<b>1,057,637,530.38</b>	<b>316,132,608.43</b>	<b>1,373,770,138.81</b>
		<b>ECONOMIC</b>				-
022000700100	222010102/22010101	OFFICE OF THE ACCOUNTANT-GENERAL	2	13,215,086.92	3,950,048.83	17,165,135.75
021500100400	222010102/22010101	AGRICULTURAL DEVELOPMENT PROJECT	2	9,378,448.78	2,803,260.46	12,181,709.24
02310000300	222010102/22010101	BAYELSA STATE ELECTRICITY BOARD	2	6,820,690.02	2,038,734.88	8,859,424.90
022200100200	222010102/22010101	BAYELSA STATE MICROFINANCE AND ENTERPRISE DEVELOPMENT AGENCY	2	383,663.81	114,678.84	498,342.65
025200100200	222010102/22010101	BAYELSA STATE WATER BOARD	2	17,051,725.05	5,096,837.21	22,148,562.26
022000800100	222010102/22010101	BOARD OF INTERNAL REVENUE	2	12,788,793.79	3,822,627.90	16,611,421.69
022200100300	222010102/22010101	BUREAU FOR COOPERATIVE DEVELOPMENT	2	383,663.81	114,678.84	498,342.65



**SUPPLEMENTARY NOTE 7 B**

**DETAILED SECTORIAL DISTRIBUTION OF PENSION & GRATUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ADM CODE	ECON CODE	ADMINISTRATIVE MDAs	GRP	PENSION	GRATUITY	TOTAL
023600400100	222010102/22010101	COUNCIL FOR ARTS AND CULTURE	2	5,968,103.77	1,783,893.02	7,751,996.79
026000100200	222010102/22010101	HOUSING & PROPERTY DEVELOPMENT AUTHORITY	2	12,788,793.79	3,822,627.90	16,611,421.69
021500100100	222010102/22010101	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2	85,258,625.26	25,484,186.03	110,742,811.29
023800100100	222010102/22010101	MINISTRY OF BUDGET AND ECONOMIC PLANNING	2	25,577,587.58	7,645,255.81	33,222,843.39
022000100100	222010102/22010101	MINISTRY OF FINANCE	2	42,629,312.63	12,742,093.01	55,371,405.65
022001200100	222010102/22010101	MINISTRY OF FINANCE INCORPORATED	2	852,586.25	254,841.86	1,107,428.11
026000100100	222010102/22010101	MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT	2	21,314,656.32	6,371,046.51	27,685,702.82
023300100100	222010102/22010101	MINISTRY OF MINERAL RESOURCES	2	8,525,862.53	2,548,418.60	11,074,281.13
023100100100	222010102/22010101	MINISTRY OF POWER	2	25,577,587.58	7,645,255.81	33,222,843.39
022800100100	222010102/22010101	MINISTRY OF SCIENCE AND TECHNOLOGY AND MANPOWER	2	8,525,862.53	2,548,418.60	11,074,281.13
023600100100	222010102/22010101	MINISTRY OF TOURISM DEVELOPMENT	2	8,525,862.53	2,548,418.60	11,074,281.13
022200100100	222010102/22010101	MINISTRY OF TRADE, INDUSTRY AND INVESTMENT	2	42,629,312.63	12,742,093.01	55,371,405.65
022900100100	222010102/22010101	MINISTRY OF TRANSPORT	2	724,698,314.73	216,615,581.24	941,313,895.97
025200100100	222010102/22010101	MINISTRY OF WATER RESOURCES	2	12,788,793.79	3,822,627.90	16,611,421.69
023400100100	222010102/22010101	MINISTRY OF WORKS AND INFRASTRUCTURE	2	42,629,312.63	12,742,093.01	55,371,405.65
023600300100	222010102/22010101	MUSEUMS AND MONUMENTS	2	852,586.25	254,841.86	1,107,428.11
026000200100	222010102/22010101	OFFICE OF THE SURVEYOR-GENERAL	2	1,705,172.51	509,683.75	2,214,856.26
026000300100	222010102/22010101	PHYSICAL PLANNING AND DEVELOPMENT BOARD	2	3,836,638.14	1,146,788.57	4,983,426.71
021500100200	222010102/22010101	SCHOOL TO LAND	2	852,586.25	254,841.86	1,107,428.11



**SUPPLEMENTARY NOTE 7 B**

**DETAILED SECTORIAL DISTRIBUTION OF PENSION & GRATUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021**

ADM CODE	ECON CODE	MDAs	GRP	PENSION	GRATUITY	TOTAL
022100200200	222010102/22010101	SKILLS ACQUISITION	2	426,293.13	127,420.93	553,714.06
022000200100	222010102/22010101	STATE BUDGET OFFICE	2	1,278,879.38	382,262.79	1,661,142.17
		<b>SUB-TOTAL</b>		<b>1,137,264,802.38</b>	<b>339,933,557.66</b>	<b>1,477,198,360.04</b>
		<b>LAW AND JUSTICE</b>				
031805200100	222010102/22010101	CUSTOMARY COURT OF APPEAL	3	5,166,546.70	1,544,304.03	6,710,850.73
031801100100	222010102/22010101	JUDICIAL SERVICE COMMISSION	3	20,666,186.82	6,177,216.11	26,843,402.92
031805100100	222010102/22010101	JUDICIARY	3	92,997,840.67	27,797,472.49	120,795,313.16
		<b>SUB-TOTAL</b>		<b>170,496,041.23</b>	<b>50,962,032.90</b>	<b>221,458,074.13</b>
		<b>SOCIAL</b>				
051701000200	222010102/22010101	AGENCY FOR MASS LITERACY	4	22,653,433.12	6,771,212.91	29,424,646.03
051701001000	222010102/22010101	BAYELSA STATE EDUCATION DEVELOPMENT TRUSTFUND BOARD	4	1,132,671.66	338,560.65	1,471,232.30
052100100200	222010102/22010101	BAYELSA STATE HEALTH INSURANCE SCHEME	4	6,796,029.94	2,031,363.87	8,827,393.81
051300300100	222010102/22010101	BAYELSA STATE SPORTS ACADEMY, ASOAMA	4	566,335.83	169,280.32	735,616.15
022900100300	222010102/22010101	BAYELSA STATE TRANSPORT SERVICES	4	1,019,404.49	188,377.51	1,207,782.00
051701000600	222010102/22010101	SSSB (CSSS)	4	2,265,343,311.85	677,121,291.08	2,942,464,602.93
053500200400	222010102/22010101	ECHS TOMBIA	4	1,019,404.49	304,704.58	1,324,109.07
053505300100	222010102/22010101	ENVIRONMENTAL SANITATION AUTHORITY	4	67,960,299.36	20,313,638.73	88,273,938.09
052100500100	222010102/22010101	HOSPITALS MANAGEMENT BOARD	4	679,602,993.56	203,136,387.32	882,739,380.88
051700800100	222010102/22010101	LIBRARY BOARD	4	3,398,014.97	1,015,681.94	4,413,696.90
053502000200	222010102/22010101	MINISTRY OF COMMUNITY DEVELOPMENT AND CHIEFTAINCY AFFAIRS	4	67,960,299.36	20,313,638.73	88,273,938.09



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 7 B

### DETAILED SECTORIAL DISTRIBUTION OF PENSION & GRATUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

ADM CODE	ECON CODE	MDAs	GRP	PENSION	GRATUITY	TOTAL
023600100100	222010102/22010101	MINISTRY OF CULTURE AND IJAW NATIONAL AFFAIRS	4	22,653,433.12	6,771,212.91	29,424,646.03
051700100100	222010102/22010101	MINISTRY OF EDUCATION	4	1,472,473,152.70	440,128,839.20	1,912,601,991.91
053500100100	222010102/22010101	MINISTRY OF ENVIRONMENT	4	113,267,165.59	33,856,064.55	147,123,230.15
052100100100	222010102/22010101	MINISTRY OF HEALTH	4	226,534,331.19	67,712,129.11	294,246,460.29
022700100100	222010102/22010101	MINISTRY OF LABOUR EMPLOYMENT AND PRODUCTIVITY	4	2,265,343.31	677,121.29	2,942,464.60
055100100100	222010102/22010101	MINISTRY OF LOCAL GOVERNMENT, CHIEFTAINCY AND COMMUNITY DEVELOPMENT	4	113,267,165.59	33,856,064.55	147,123,230.15
051300100100	222010102/22010101	MINISTRY OF SPORTS DEVELOPMENT	4	56,633,582.80	16,928,032.28	73,561,615.07
051400100100	222010102/22010101	MINISTRY OF WOMEN, CHILDREN AFFAIRS, EMPOWERMENT AND SOCIAL DEVELOPMENT	4	113,267,165.59	33,856,064.55	147,123,230.15
052100400100	222010102/22010101	NDU TEACHING HOSPITAL, OKOLOBIRI	4	33,980,149.68	10,156,819.37	44,136,969.04
053500200100	222010102/22010101	PARKS AND GARDENS	4	9,061,373.25	2,708,485.16	11,769,858.41
051701000800	222010102/22010101	SCHOLARSHIP BOARD	4	3,398,014.97	1,015,681.94	4,413,696.90
052100500200	222010102/22010101	SCHOOL OF NURSING, TOMBIA	4	5,663,358.28	1,692,803.23	7,356,161.51
051300200100	222010102/22010101	SPORT COUNCIL	4	101,940,449.03	30,470,458.10	132,410,907.13
051700300100	222010102/22010101	SUBEB HEADQUARTERS	4	1,608,393,751.42	480,756,116.25	2,089,149,867.67
055100200100	222010102/22010101	TRADITIONAL RULERS COUNCIL	4	3,339,087.00	1,114,395.17	4,453,482.17
		<b>SUB-TOTAL</b>		<b>7,002,515,978.43</b>	<b>2,093,083,478.51</b>	<b>9,095,599,456.94</b>
		<b>GRAND TOTAL</b>		<b>9,367,914,352.42</b>	<b>2,800,111,677.50</b>	<b>12,168,026,029.92</b>



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**ROYAL FM ROAD ONGOING**



**ROYAL FM ROAD COMPLETED**



**SUPPLEMENTARY NOTE 8 A**

**BAYELSA STATE GOVERNMENT QUOTED INVESTMENTS (SHARES/SECURITIES)**

S/NO	NAME OF COMPANY	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT
		31-12-20	31-12-20	31-12-21	31-12-21
		₦		₦	
<b>A.</b>	<b>FINANCIAL SERVICES</b>				
<b>A1</b>	<b>BANKING</b>				
a.	ECOBANK TRANSNATIONAL INC	4,887,099.00	34,766,143.50	9,020,414.00	75,320,456.90
b.	UNITY BANK PLC	138,600.00	88,704.00	138,600.00	72,072.00
c.	WEMA BANK PLC	1,463,269.00	1,092,819.06	1,463,269.00	1,155,982.51
d.	STERLING BANK PLC	611,000.00	1,215,890.00	611,000.00	916,500.00
e.	ACCESS BANK PLC	4,456,913.00	44,569,130.00	4,456,913.00	40,557,908.30
f.	FIDELITY BANK PLC	19,071,101.00	39,095,757.05	19,071,101.00	48,631,307.55
g.	ZENITH BANK PLC	10,297,733.00	281,637,833.80	21,033,293.22	3,252,694,079.52
h.	UNITED BANK FOR AFRICA PLC	13,155,721.00	94,063,405.15	13,155,721.00	105,245,768.00
i.	UNITED BANK FOR NIGERIA	185,125.00	1,323,643.75	185,125.00	1,120,006.25
j.	FCMB PLC	6,130,483.00	11,241,393.55	6,130,483.00	18,268,839.34
	<b>SUB TOTAL(BANKING)</b>	<b>60,397,044.00</b>	<b>509,094,719.86</b>	<b>75,265,919.22</b>	<b>3,543,982,920.37</b>
<b>A2</b>	<b>INSURANCE</b>				
a.	PRESTIGE ASSURANCE PLC	10,530,243.00	5,791,633.65	12,016,115.00	6,128,218.65
b.	UNIC INSURANCE PLC	43,200.00	8,640.00	43,200.00	8,640.00
c.	LINKAGE ASSURANCE PLC	3,806,298,743.00	3,011,337,916.65	5,599,284,638.00	2,855,675,165.38
d.	AIICO INSURANCE PLC	43,902,592.00	31,609,866.24	43,902,592.00	30,292,788.48
e.	INTER.ENERGY INSURANCE PLC	1,639,344.00	622,950.72	1,639,344.00	622,950.72
f.	LAGOS STATE INSURANCE COMPANY(LASACO)	386,000.00	96,500.00	386,000.00	405,300.00
g.	MUTUAL BENEFIT ASSURANCE PLC	400,000.00	80,000.00	400,000.00	136,000.00
h.	NEM INSURANCE PLC	1,572,000.00	3,804,240.00	1,572,000.00	7,860,000.00
i.	OASIS INSURANCE PLC	257,780.00	128,890.00	257,780.00	128,890.00
j.	STANDARD TRUST ASSURANCE PLC (STACO)	495,000.00	99,000.00	495,000.00	237,600.00



**SUPPLEMENTARY NOTE 8 A**

**BAYELSA STATE GOVERNMENT QUOTED INVESTMENTS (SHARES/SECURITIES)**

S/NO	NAME OF COMPANY	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT
		31-12-20	31-12-20	31-12-21	31-12-21
		₦		₦	
k.	STANDARD ALLIANCE INSURANCE PLC	254,000.00	127,000.00	254,000.00	50,800.00
l.	UNIVERSAL INSURANCE PLC	264,000.00	52,800.00	264,000.00	52,800.00
m.	WEST AFRICAN PROVINCIAL INSURANCE	7,679,273.00	2,910,952.82	7,679,273.00	4,070,014.69
n.	AFRICAN PRUDENTIAL INSURANCE	311,817.00	1,247,268.00	311,817.00	155,908.50
o.	LINKAGE ASSURANCE SECONDARY MKT	468,439,000.00	346,708,580.00	585,546,250.00	298,628,587.50
p.	LAFARGE AFRICA PLC	85,240.00	1,155,002.00	13,190,537.00	3,306,676,643.52
q.	GENERAL INSURANCE OF NIGERIA PLC	8,843,000.00	6,521,500.00	-	-
	<b>SUB TOTAL(INSURANCE)</b>	<b>3,903,262,232.00</b>	<b>3,075,744,160.08</b>	<b>6,979,006,392.08</b>	<b>6,511,130,307.44</b>
<b>A3</b>	<b>OTHER FINANCIAL INSTITUTIONS</b>				
a.	FCMB GROUP PLC	77,102.00	142,638.70	2,748,666.12	646,714,246.90
b.	FIRST HOLDINGS PLC	6,713,720.00	41,289,378.00	6,713,720.00	77,207,780.00
c.	UBA CAPITAL PLC	7,502,216.00	45,388,406.80	7,502,216.00	69,770,608.80
d.	AFRICA PRUDENTIAL REGISTRARS PLC	1,882,484.00	7,529,936.00	1,882,484.00	12,047,897.60
e.	UNITED CAPITAL	1,274,999.00	3,059,997.60	1,274,999.00	11,872,172.00
f.	CHELLRAMS PLC	-	0.00	86,103.00	192,870.72
g.	INITIAL USSD	-	0.00	20,098,469.51	8,290,417,688.18
h.	WITHDRAW FROM in 2020	-	0.00	- 3,472,033.50	{1,432,179,098.42}
	<b>SUB TOTAL(OTHER FINANCIAL INSTITUTION)</b>	<b>17,450,521.00</b>	<b>97,410,357.10</b>	<b>36,834,624.13</b>	<b>7,676,044,165.78</b>
	<b>TOTAL (FINANCIAL SERVICES)</b>	<b>3,981,109,797.00</b>	<b>2,592,739,654.18</b>	<b>7,091,106,935.43</b>	<b>17,731,157,393.59</b>



**SUPPLEMENTARY NOTE 8 A**

**BAYELSA STATE GOVERNMENT QUOTED INVESTMENTS (SHARES/SECURITIES)**

S/NO	NAME OF COMPANY	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT
		31-12-20	31-12-20	31-12-21	31-12-21
		₦		₦	
<b>B.</b>	<b>CONGLOMERATES</b>				
a.	UAC NIGERIA PLC	360,000.00	3,096,000.00	360,000.00	3,456,000.00
	<b>TOTAL (CONGLOMERATES)</b>	<b>360,000.00</b>	<b>3,096,000.00</b>	<b>360,000.00</b>	<b>3,456,000.00</b>
<b>C.</b>	<b>CONSUMER GOODS</b>				
<b>C1</b>	<b>BEVERAGES</b>				
a.	NIGERIA BREWERIES PLC	180,400.00	10,643,600.00	180,400.00	8,929,800.00
b.	INTERNATIONAL BREWERIES	15,355,000.00	145,872,500.00	15,355,000.00	72,168,500.00
	<b>SUB TOTAL(BEVERAGES)</b>	<b>15,715,400.00</b>	<b>156,606,100.00</b>	<b>15,535,400.00</b>	<b>81,098,300.00</b>
<b>C2</b>	<b>FOOD PRODUCTS</b>				
a.	DANGOTE SUGAR REFINERY PLC	24,000.00	326,400.00	24,000.00	396,000.00
b.	TANTALIZER	3,708,500.00	741,700.00	3,708,500.00	741,700.00
	<b>SUB TOTAL(FOOD PRODUCTS)</b>	<b>3,866,500.00</b>	<b>1,135,100.00</b>	<b>3,732,500.00</b>	<b>1,137,700.00</b>
	<b>TOTAL (CONSUMER GOODS)</b>	<b>19,581,900.00</b>	<b>157,741,200.00</b>	<b>19,267,900.00</b>	<b>82,236,000.00</b>
<b>D</b>	<b>INDUSTRIAL GOODS</b>				
<b>D1</b>	<b>PACKAGING</b>				
a.	DUNLOP	550,000.00	110,000.00	550,000.00	110,000.00
b.	WEST AFRICAN GLASS	13,500,000.00	6,850,000.00	13,500,000.00	6,750,000.00
	<b>TOTAL (INDUSTRIAL GOODS)</b>	<b>550,000.00</b>	<b>6,960,000.00</b>	<b>14,050,000.00</b>	<b>6,860,000.00</b>
<b>E</b>	<b>CONSTRUCTION</b>				
a.	JULIUS BERGER PLC	101,200.00	2,013,880.00	121,440.00	2,714,184.00
	<b>TOTAL (CONSTRUCTION)</b>	<b>101,200.00</b>	<b>2,013,880.00</b>	<b>121,440.00</b>	<b>2,714,184.00</b>



**SUPPLEMENTARY NOTE 8 A**

**BAYELSA STATE GOVERNMENT QUOTED INVESTMENTS (SHARES/SECURITIES)**

S/NO	NAME OF COMPANY	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT
		31-12-20	31-12-20	31-12-21	31-12-21
		₦		₦	
<b>F</b>	<b>SERVICES</b>				
a.	DAAR COMMUNICATIONS PLC	55,000,000.00	19,800,000.00	55,000,000.00	11,000,000.00
b.	UNION DIAGNOSTIC & CLINICAL SERVICES PLC	12,000,000.00	145,800,000.00	12,000,000.00	3,360,000.00
c.	AT&T GLOBAL INFORMATION SOLUTION PLC	260,000.00	1,560,000.00	260,000.00	780,000.00
d.	UAC PROPERTY PLC	-	0.00	4,515,753.00	43,351,282.80
e.	CAPITAL HOTEL PLC	290,349.00	145,174.50	290,349.00	926,213.31
	<b>TOTAL (SERVICES)</b>	<b>67,550,349.00</b>	<b>167,305,174.50</b>	<b>72,066,102.00</b>	<b>59,417,496.11</b>
a.	CONSOLIDATED NOTES	-	359,503,627.13	-	359,503,627.13
b.	PEGASUS INVESTMENT	-	22,775,427.02	-	22,775,427.02
c.	BGL PRIVATE PLACEMENT	40,000,000.00	20,000,000.00	4,000,000.00	20,000,000.00
d.	GCN	-	182,003,700.75	-	182,003,700.75
e.	GCN INSTITUTE0	-	47,873,790.38	-	47,873,790.38
f.	CASH	-	600.5	-	600.50
	<b>TOTAL (FIXED INVESTMENT INCOME)</b>	<b>40,000,000.00</b>	<b>632,157,145.78</b>	<b>4,000,000.00</b>	<b>632,157,145.78</b>
	<b>GRAND TOTAL</b>	<b>4,109,253,246.00</b>	<b>4,651,522,637.32</b>	<b>7,200,972,377.43</b>	<b>18,517,998,219.48</b>



**SUPPLEMENTARY NOTE 8 B**

**BAYELSA STATE GOVERNMENT UN-QUOTED INVESTMENTS (SHARES/SECURITIES)**

S/NO	NAME OF COMPANY	SHARES HELD AS AT	AT COST/MARKET VALUE OF SHARES HELD AS AT	AT COST/MARKET VALUE OF SHARES HELD AS AT	AT COST/MARKET VALUE OF SHARES HELD AS AT
		31-12-20	31-12-20	31-12-21	31-12-21
1	PORT HARCOURT FLOUR MILLS	18,000,000.00	34,000,000.00	18,000,000	36,000,000.00
2	RISONPALM LTD	54,000,000.00	20,000,000.00	54,000,000	27,000,000.00
3	NIGERIA SHIPBUILDERS	283,500.00	283,500.00	283,500	283,500.00
4	NIGERIA TECHNICAL COMPANY LTD	992,849.00	992,849.00	992,849	992,849.00
5	EASTERN ENAMEL LTD	108,000.00	54,000.00	108,000	54,000.00
6	BEWAC AUTHOMOTIVE LTD	132,075.00	132,075.00	132,075	132,075.00
7	ALUMINIUM TECH. PRODUCT	938,304.00	469,152.00	938,304	469,152.00
8	URBAN DEVELOPMENT BANK	2,322,581.00	2,322,580.50	2,322,581	2,322,580.50
9	NIGERIA SUGAR COMPANY	21,806.00	21,806.00	21,806	21,806.00
10	DELTA RUBBER COMPANY	450,000.00	450,000.00	450,000	450,000.00
11	CHELSEA HOTEL		1,824,791,920.00	0.00	2,108,500,500.00
12	NIGERIA ENGINEERING WORKS LIMITED	4,416,964.00	8,832,184.00	4,416,964	8,832,184.00
13	BIG TREAT	134,000.00	67,000.00	134,000	67,000.00
14	INTRA MOTOR DELISTED BUT NOW REVIVED)	2,700,000.00	1,350,000.00	2,700,000	1,350,000.00
15	GREAT NIGERIAN INSURANCE PLC	300,000.00	150,000.00	9,143,000	4,571,500.00
16	INVESTMENT AND ALLIED ASSURANCE PLC	20,000,000.00	10,000,000.00	20,000,000	10,000,000.00
17	JOS INTERNATIONAL BREWERIES	180,000.00	90,000.00	180,000	90,000.00
	<b>GRAND TOTAL</b>	<b>104,980,079.00</b>	<b>2,186,408,646.50</b>	<b>113,823,079</b>	<b>2,201,137,146.50</b>



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
	<b>ADMINISTRATIVE</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
1	Government House	0.00	904,464,694.83	904,464,694.83	
2	Govt. House Clinic	1,105,000.00	1,138,334.95	2,243,334.95	
3	Office of the Deputy Gov.	0.00	240,184,813.74	240,184,813.74	
4	S.A Political	0.00	117,461.55	117,461.55	
5	T.A (Technical Assist. Treasury and Account)	1,570.00	4,060.67	5,630.67	
6	Due Process Bureau	0.00	118,952.63	118,952.63	
7	S.S .G	188,399.26	30,279,758.56	30,468,157.82	
8	Govt Printing Press	0.00	866.83	866.83	
9	Bayelsa Liaison office Abuja	0.00	1,853.07	1,853.07	
10	Teachers Training Reg. & Certification Board	0.00	45,787.69	45,787.69	
11	State Action Committee on Aid (SACA)	0.00	9,588.75	9,588.75	
12	Bayelsa State Pension Board	1,730,400.00	361,950.98	2,092,350.98	
13	Bayelsa Pilgrim Welfare Board	0.00	21,573.40	21,573.40	
14	Min of Special Project	0.00	5,780,992.35	5,780,992.35	
15	Project Mon. & Imp. Comm.	0.00	12,384,529.67	12,384,529.67	
16	Bayelsa State Education Trust Fund Board	0.00	441,704,899.66	441,704,899.66	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
	<b>ADMINISTRATIVE</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
17	House of Assembly	0.00	66,451,978.26	66,451,978.26	
18	BYS House of Assembly Service Commission	0.00	185,633.69	185,633.69	
19	Bayelsa State Indep Elec Commission	0.00	52,783.44	52,783.44	
20	Niger Delta Television	0.00	1,187.65	1,187.65	
21	Broadcasting Corporation	0.00	13,806.90	13,806.90	
22	Min of Information & Orientation	0.00	45,287.29	45,287.29	
23	Newspaper Corporation	0.00	0.00	0.00	
24	Bayelsa State Fire Service	0.00	0.00	0.00	
25	Head of Service	0.00	7,938.20	7,938.20	
26	Establishment Training & Pen.	0.00	316,589.67	316,589.67	
27	Office of the Auditor Gen (state)	0.00	14,964.75	14,964.75	
28	Office of the Auditor Gen (local)	18,000.00	1,552,105.18	1,570,105.18	
29	Bayelsa State Civil Service Commission	0.00	9,191.78	9,191.78	
30	Bayelsa Liaison office PH	0.00	12,771.43	12,771.43	
31	Bayelsa Liaison office PH	0.00	0.00	0.00	
32	Bayelsa Liaison office Lagos	0.00	1,195,543.71	1,195,543.71	
33	Directorate for inter-Governmental Affairs	0.00	1,938,896.44	1,938,896.44	
	<b>SUB-TOTAL (ADMINISTRATIVE)</b>	<b>3,043,369.26</b>	<b>1,708,418,797.72</b>	<b>1,711,462,166.98</b>	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE ₦	BANK BALANCE ₦	TOTAL ₦	REMARK
	<b>ECONOMIC</b>				
1	Min. of Agricultural & Nat. Res	0.00	126,177,919.01	126,177,919.01	
2	Agricultural Dev. Programme	0.00	1,827.95	1,827.95	
3	Min of Finance	1,123,370.00	3,750,131.79	4,873,501.79	
4	Debt Management office	0.00	709.28	709.28	
5	State Budget Office	0.00	1,763,690.89	1,763,690.89	
6	Office Of The Accountant General	19,628,574.72	2,429,767,499.97	2,499,396,074.69	
7	Over Head Treasury	0.00	985,677.48	985,677.48	
8	Min. of finance Incorporated	0.00	81,094,887.03	81,094,887.03	
9	Internal Revenue Board	0.00	199,019.31	199,019.31	
10	Min of Trade Industry & Investment	0.00	1,180,505.62	1,180,505.62	
11	Special Matters Court (Education)	0.00	352,010.25	352,010.25	
12	School to Land Authority	0.00	1,112.95	1,112.95	
13	Min of Science Tech & Man Dev.	0.00	11,470.19	11,470.19	
14	Min of Transport	0.00	331,855.47	331,855.47	
15	Bayelsa Transport Company	0.00	299,552.79	299,552.79	
16	Min. of Power	0.00	56,311.28	56,311.28	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
	<b>ECONOMIC</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
17	Min. of Works	880,542.22	2,568,592,212.79	2,569,472,755.01	
18	Surveyor General Office	0.00	1,973,401.92	1,973,401.92	
19	Min of Tourism Development	0.00	31,313.19	31,313.19	
20	Museum and Monument	0.00	2,968.91	2,968.91	
21	Arts & Culture B.	0.00	109,521.15	109,521.15	
22	Parks & Gardens	0.00	17,608.10	17,608.10	
23	Ministry of Water Resources	0.00	26,979.97	26,979.97	
24	Ministry of Mineral Resources	0.00	9,700.59	9,700.59	
25	Water Board	0.00	2,872.82	2,872.82	
26	Min. of land, Housing & Urban Dev.	0.00	1,752,770.95	1,752,770.95	
27	Housing & Property Dev. Auth	0.00	336,988.11	336,988.11	
28	BY STATE PHYSICAL PLANNING & DEV BOARD	0.00	1,924,402.01	1,924,402.01	
29	BY STATE INVESTMENT PROMOTION AGENCY	0.00	9,957.00	9,957.00	
30	Bayelsa State Geographic Information	0.00	2,592,454.97	2,592,454.97	
31	Sustainable Development Goal	0.00	8,025,019.47	8,025,019.47	
32	Min of Budget, Planning & Econ.	0.00	31,691.62	31,691.62	
33	Bayelsa Intl. Institute of Tourism & Hos.	0.00	2,044,114.55	2,044,114.55	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
	<b>ECONOMIC</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
34	Bayelsa State Drug Distribution Centre	0.00	0.00	0.00	
	<b>SUB-TOTAL (ECONOMIC)</b>	<b>21,632,486.94</b>	<b>5,233,458,159.38</b>	<b>5,255,090,646.32</b>	
	<b>LAW &amp; JUSTICE</b>				
1	Judicial Service Commission	0.00		2,509.52	2,509.52
2	Min of Justice	0.00	28,493,054.13	28,493,054.13	
3	Judiciary	0.00	2,565,899.54	2,565,899.54	
4	Customary Court of Appeal	0.00	44,710.56	44,710.56	
	<b>SUB-TOTAL (LAW &amp; JUSTICE)</b>	<b>0.00</b>	<b>31,106,173.75</b>	<b>31,106,173.75</b>	
	<b>REGIONAL DEVELOPMENT</b>				
1	Min of Special Duties(CENTRAL)	0.00	4,688.60	4,688.60	
2	Min of Special Duties(EAST)	0.00	18,242.83	18,242.83	
3	Min of Special Duties(WEST)	0.00	86,875.17	86,875.17	
	<b>SUB-TOTAL (REGIONAL DEVELOPMENT)</b>	<b>0.00</b>	<b>109,806.60</b>	<b>109,806.60</b>	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE ₦	BANK BALANCE ₦	TOTAL ₦	REMARK
	<b>SOCIAL</b>				
1	Min of Youth Development	0.00	0.00	0.00	
2	Min. of Women and Children Affairs	0.00	642,950.16	642,950.16	
3	Min. of Culture & Ijaw National Affairs	0.00	7,056,408.06	7,056,408.06	
4	Bayelsa State Traditional Rulers Council	0.00	164,649.71	164,649.71	
5	Universal Basic Education Board	0.00	1,242,589,093.76	1,242,589,093.76	
6	Bayelsa Library Board	0.00	8,413.74	8,413.74	
7	University of Africa	0.00	52,614,427.02	52,614,427.02	
8	Ijaw National Academy	0.00	0.00		
				0.00	
9	Bayelsa State Polytechnic	0.00	29,160,080.33	29,160,080.33	
10	College of Education	0.00	15,484,611.51	15,484,611.51	
11	BAYELSA MICROFINANCE & ENT. DEV	0.00	80,389.96	80,389.96	
12	Bayelsa Health Insur Service Scheme	0.00	799,832,236.17	799,832,236.17	
13	Bayelsa Scholarship Board	0.00	14,054.23	14,054.23	
14	Niger Delta University Teaching Hospital	0.00	842,398.20	842,398.20	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
	<b>SOCIAL</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
15	Post Primary Schs. Board	0.00	9,513,353.02	9,513,353.02	
16	Min. of Health	0.00	40,263,494.99	40,263,494.99	
17	Niger Delta University	0.00	552,140,773.65	552,140,773.65	
18	Hospital Management Board	0.00	0.00	0.00	
19	School of Nursing & Midwifery	0.00	477,410.71	477,410.71	
20	College of Health Technology	0.00	131,159.67	131,159.67	
21	Min. Of Environment	0.00	68,858.23	68,858.23	
22	Environmental San. Authority	0.00	3,814,193.61	3,814,193.61	
23	Min of Local Government	0.00	601,743.27	601,743.27	
24	Agency for Non-Formal Education	0.00	4,426.47	4,426.47	
25	Bayelsa State Sport Council	0.00	36,145.41	36,145.41	
26	Bayelsa Queens FC	0.00	510,717.13	510,717.13	
27	Bayelsa United FC	0.00	1,331,458.22	1,331,458.22	
28	Min of Sports Development	0.00	586,947.57	586,947.57	



**SUPPLEMENTARY NOTE 10 A**

**STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2021 (MDA BY MDA)**

S/NO	MDAs	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
	<b>SOCIAL</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
29	Bayelsa State Higher Education Stud. Loan Board	0.00	1,850,162.29	1,850,162.29	
30	Min. of Labour, Employment and Productivity	0.00	77,720.07	77,720.07	
31	Ministry of Education	0.00	101,515,116.50	101,515,116.50	
32	Bayelsa Medical University	0.00	14,238,051.53	14,238,051.53	
33	Public Service Training Institute	0.00	34.10	34.10	
34	Bayelsa Airport Company Limited	4,780,430.00	2,838,623.54	7,619,053.54	
35	Bayelsa State Primary Health Care Dev. Board	0.00	63,846.40	63,846.40	
	<b>SUB-TOTAL (SOCIAL)</b>	<b>4,780,430.00</b>	<b>2,878,553,949.23</b>	<b>2,883,334,379.23</b>	
	<b>GRAND TOTAL</b>	<b>29,456,286.20</b>	<b>9,851,646,886.68</b>	<b>9,881,103,172.88</b>	



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 12 A

### SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2021

CODE	DESCRIPTION	NOTE	ACTUAL YEAR 2021 (N)	FINAL BUDGET 2021 (N)	INITIAL/ ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020 (N)
701	General Public Services	1	11,763,210,605.18	22,197,997,127.10	22,197,997,127.10	0.00	47.01	4,632,741,822.05
702	Defense	2	0			0.00	0.00	0
703	Public Order and Safety	3	1,364,976,324.94	4,246,573,363.45	4,246,573,363.45	0.00	67.86	37,358,598.70
704	Economic Affairs	4	68,271,010,984.01	99,022,369,793.07	99,022,369,793.07		31.05	38,284,641,933.67
705	Environmental Protection	5	22,194,736.99	1,737,234,557.77	1,737,234,557.77	0.00	98.72	614,383,928.44
706	Housing and Community Development	6	3,484,573,707.57	11,774,589,780.46	11,774,589,780.46	0.00	70.41	4,258,276,764.17
707	Health	7	2,441,421,069.00	8,300,120,664.92	8,300,120,664.92	0.00	70.59	2,282,232,127.76
708	Recreation, Culture and Religion	8	5,437,710,562.77	6,755,912,169.12	6,755,912,169.12	0.00	19.51	2,224,064,466.39
709	Education	9	16,646,052,743.18	31,656,274,163.87	31,656,274,163.87	0.00	47.42	11,787,946,325.67
710	Social Protection	10	1,542,534,220.87	7,334,990,355.04	7,334,990,355.04	0.00	78.97	2,583,667,026.18
	<b>TOTAL EXPENDITURE</b>		<b>110,973,684,954.50</b>	<b>193,026,061,974.80</b>	<b>193,026,061,974.80</b>	<b>0.00</b>	<b>42.51</b>	<b>66,705,130,993.03</b>
	<b>Note 1 - General Public Services</b>	<b>1</b>						
	Recurrent Expenditure		11,538,848,371.06	21,773,634,892.98	21,773,634,892.98	0.00	47.01	4,416,546,855.26
	Capital Expenditure		224,362,234.12	424,362,234.12	424,362,234.12	0.00	47.13	216,194,966.76
	<b>Sub-Total</b>		<b>11,763,210,605.18</b>	<b>22,197,997,127.10</b>	<b>22,197,997,127.10</b>	<b>0.00</b>	<b>47.01</b>	<b>4,632,741,822.05</b>
	<b>Note 2 - Defence</b>							
	Recurrent Expenditure		0	0.00	0.00	0.00		0.00
	Capital Expenditure		0	0.00	0.00	0.00		0.00
	<b>Sub-Total</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	<b>Note 3 - Public Order and Safety</b>	<b>3</b>						
	Recurrent Expenditure		1,215,401,502.20	3,712,573,363.45	3,712,573,363.45	0.00	67.26	37,358,598.70
	Capital Expenditure		149,574,822.74	534,000,000.00	534,000,000.00	0.00	71.99	
	<b>Sub-Total</b>		<b>1,364,976,324.94</b>	<b>4,246,573,363.45</b>	<b>4,246,573,363.45</b>	<b>0.00</b>	<b>67.86</b>	<b>37,358,598.70</b>
	<b>Note 4 - Economic Affairs</b>	<b>4</b>						
	Recurrent Expenditure		35,920,763,284.38	64,796,499,987.33	64,796,499,987.33	0.00	44.56	19,117,957,034.91



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 12 A

### SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2021

CODE	DESCRIPTION	NOTE	ACTUAL YEAR 2021 (N)	FINAL BUDGET 2021 (N)	INITIAL/ ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020 (N)
	Capital Expenditure		32,350,247,699.63	34,225,869,805.74	34,225,869,805.74	0.00	5.48	19,166,504,898.76
	<b>Sub-Total</b>		<b>68,271,010,984.01</b>	<b>99,022,369,793.07</b>	<b>99,022,369,793.07</b>	<b>0.00</b>	<b>31.05</b>	<b>38,284,461,933.67</b>
	Note 5 - Environmental Protection	5						
	Recurrent Expenditure		22,194,736.99	1,214,934,557.77	1,214,934,557.77	0.00	98.17	14,383,928.44
	Capital Expenditure		0	522,300,000.00	522,300,000.00	0.00	100.00	0.00
	<b>Sub-Total</b>		<b>22,194,736.99</b>	<b>1,737,234,557.77</b>	<b>1,737,234,557.77</b>	<b>0.00</b>	<b>98.72</b>	<b>14,383,928.44</b>
	Note 6 - Housing and Community Development	6						
	Recurrent Expenditure		559,097,035.08	7,815,113,102.97	7,815,113,102.97	0.00	92.85	1,562,398,800.06
	Capital Expenditure		2,925,476,672.49	3,959,476,677.49	3,959,476,677.49	0.00	26.11	2,695,877,964.11
	<b>Sub-Total</b>		<b>3,484,573,707.57</b>	<b>11,774,589,780.46</b>	<b>11,774,589,780.46</b>	<b>0.00</b>	<b>70.41</b>	<b>4,258,276,764.17</b>
	Note 7 - Health	7						
	Recurrent Expenditure		609,776,913.04	5,368,476,508.96	5,368,476,508.96	0.00	88.64	25,492,392.81
	Capital Expenditure		1,831,644,155.96	2,931,644,155.96	2,931,644,155.96	0.00	37.52	2,256,739,734.95
	<b>Sub-Total</b>		<b>2,441,421,069.00</b>	<b>8,300,120,664.92</b>	<b>8,300,120,664.92</b>	<b>0.00</b>	<b>70.59</b>	<b>2,282,232,127.76</b>
	Note 8 - Recreation, Culture & Religion	8						
	Recurrent Expenditure		2,928,942,842.77	3,255,144,449.12	3,255,144,449.12	0.00	10.02	871,633,104.21
	Capital Expenditure		2,508,767,720.00	3,500,767,720.00	3,500,767,720.00	0.00	28.34	1,352,429,362.18
	<b>Sub-Total</b>		<b>5,437,710,562.77</b>	<b>6,755,912,169.12</b>	<b>6,755,912,169.12</b>	<b>0.00</b>	<b>19.51</b>	<b>2,224,062,466.39</b>
	Note 9 - Education	9						
	Recurrent Expenditure		6,833,673,336.22	20,921,894,757.18	20,921,894,757.18	0.00	67.34	3,456,218,833.55
	Capital Expenditure		9,812,379,406.96	10,734,379,406.69	10,734,379,406.69	0.00	8.59	8,331,727,492.12
	<b>Sub-Total</b>		<b>16,646,052,743.18</b>	<b>31,656,274,163.87</b>	<b>31,656,274,163.87</b>	<b>0.00</b>	<b>47.42</b>	<b>11,787,946,325.67</b>



**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**SUPPLEMENTARY NOTE 12. A**

**SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2021**

CODE	DESCRIPTION	NOTE	ACTUAL YEAR 2021(N)	FINAL BUDGET 2021 (N)	INITIAL/ ORIGINAL BUDGET 2021 (N)	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020 (N)
	Note 10 - Social Protection	10						
	Recurrent Expenditure		1,486,712,684.69	7,264,990,355.04	7,264,990,355.04	0.00	79.54	2,460,434,099.34
	Capital Expenditure		55,821,536.18	70,000,000.00	70,000,000.00	0.00	20.25	123,232,926.84
	<b>Sub-Total</b>		<b>1,542,534,220.87</b>	<b>7,334,990,355.04</b>	<b>7,334,990,355.04</b>	<b>0.00</b>	<b>78.97</b>	<b>2,583,667,026.18</b>
	<b>GRAND TOTAL</b>		<b>110,973,684,954.50</b>	<b>193,026,061,974.80</b>	<b>193,026,061,974.80</b>		<b>42.51</b>	<b>66,705,130,993.03</b>



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

CODE	LOCATION DESCRIPTION	REF NOTE	ACTUAL 2021	FINAL BUDGET 2021	INITIAL / ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BDDGET % ACHIEVED	ACTUAL 2020
50610	<b>CENTRAL SENATORIAL DISTRICT</b>							
50610300	KOLOKUMA/OPOKUMA		7,691,202,709.02	0.00	0.00	0.00	(100)	300,641,301.36
50610700	SOUTHERN IJAW		7,952,515,864.22	0.00	0.00	0.00	(100)	3,459,394,089.86
50610800	YENAGOA		52,261,738,322.33	0.00	0.00	0.00	(100)	27,641,834,512.58
	<b>SUB-TOTAL 1</b>		<b>67,905,456,895.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	<b>31,401,869,903.80</b>
50620	<b>EAST SENATORIAL DISTRICT</b>							
50620100	BRASS		232,016,134.54	0.00	0.00	0.00	(100)	3,000,000.00
50620400	NEMBE		1,048,802,427.48	0.00	0.00	0.00	(100)	30,718,585.58
50620500	OGBIA		904,703,956.44	0.00	0.00	0.00	(100)	296,000,000.00
	<b>SUB-TOTAL 2</b>		<b>2,221,522,518.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	<b>329,718,585.58</b>
50630	<b>WEST SENATORIAL DISTRICT</b>							
50630200	EKEREMOR		2,546,478,211.55	0.00	0.00	0.00	(100)	45,000,000.00
50630600	SAGBAMA		6,760,705,719.73	0.00	0.00	0.00	(100)	6,318,781,569.67
	<b>SUB-TOTAL 3</b>		<b>9,307,183,931.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	<b>6,363,781,569.67</b>
	<b>GRAND TOTAL</b>		<b>79,434,163,345.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	<b>38,095,370,059.05</b>



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLE MENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
<b>NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PAYMENT IN RESPECT OF CLEARING OF THREE HUNDRED HECTARES OF LAND AT SAMPOU FOR INFRASTRUCTURAL DEVELOPMENT THROUGH DIRECT LABOUR	1	475,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REPAIRS OF FAILED PORTIONS OF TROFANI ROAD AND SAMPOU-ODONI AGBERE ROAD	2	17,500,000.00	0.00	0.00	0.00	(100)	
PAYMENTS MADE FOR THE CONSTRUCTION OF 1.207KM RIGID PAVEMENT ROAD LINKING SAMPOU AND KALAMA COMMUNITIES	3	98,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CLEARING OF THREE HUNDRED HECTARES OF LAND AT SAMPOU FOR INFRASTRUCTURAL	4	166,250,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE COMPLETION OF PERIMETER FENCE AT MODEL SECONDARY SCHOOL, KAIAMA ON DIRECT LABOUR BASIS	5	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE COMPLETION OF PERIMETER FENCE AT MODEL SECONDARY SCHOOL, KAIAMA ON DIRECT LABOUR BASIS	6	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF (3) CLASSROOM BLOCK AT BJSS SAMPOU	7	4,749,538.45	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF STRUCTURES AT THE NYSC PERMANENT ORIENTATION CAMP, BORO TOWN	8	70,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF 1.207KM RIGID PAVEMENT ROAD LINKING SAMPOU AND KALAMA COMMUNITIES IN KOLGA LGA	9	49,838,629.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF STRUCTURES AT THE NYSC PERMANENT ORIENTATION CAMP, BORO TOWN	10	50,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE RENOVATION OF STRUCTURES AT THE NYSC PERMANENT ORIENTATION CAMP, BORO TOWN	11	26,613,614.95	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF STRUCTURES AT THE NYSC PERMANENT ORIENTATION CAMP, BORO TOWN	12	17,298,849.72	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF SIX(6) CLASSROOM BLOCK WITH CONSTRUCTION OF SIX(6) TOILET ROOMS AT OPOKUMA	13	13,670,346.20	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RECONSTRUCTION OF FAILED PORTION OF OPOKUMA ROAD	14	165,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF FIGBEDI ROAD IN KOLKUMA / OPOUMA LGA	15	1,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF PAVILLON IN ODI TOWN	16	3,654,942.50	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF TWELVE (12) CLASSROOM BLOCK AND WORKSHOP AT PROPOSED TECHNICAL COLLEGE SAMPOU	17	130,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SOME BUILDINGS IN THE PROPOSED TECHNICAL COLLEGE SAMPOU AND SOME PROJECTS AT MODEL SECONDARY SCHOOL AGUDAMA EPIE	18	160,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CONSTRUCTION OF FLOOD PROTECTION WORK AT ODI TOWN	19	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF EARTH WALLS AT SAMPOU COMMUNITY	20	173,600,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REPLACEMENT OF DAMAGED ITEMS BY A MASK ERECTED BY THE BAYELSA STATE GOVERNMENT SITUATED AT POLICE POST SABAGARIA	21	190,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CLEARING OF 150 HECTARES OF LAND AT AGBERE INDUSTRIAL PARK	22	44,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF CONCRETE RETAINING WALLS AT SAMPOU COMMUNITY FOR FLOOD CONTROL	23	160,219,517.19	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF CONCRETE RETAINING WALLS AT SAMPOU COMMUNITY FOR FLOOD CONTROL 2	24	145,950,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MOTOR PARK AT SAMPOU	25	70,000,000.00	0.00	0.00	0.00	(100)	
PART PAYMENT FOR THE CONSTRUCTION OF PAVILLON AT SAMPOU COMMUNITY	26	63,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR STOCKPILLING OF SAND AT SAMPOU COMMUNITY	27	360,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CONSTRUCTION OF INTERNAL ROADS AT SAMPOU	28	122,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF PERIMETER FENCING AND BOREHOLE AT POLICE DIVISIONAL HEAD QUARTERS KAIAMA	29	26,000,000.00	0.00	0.00	0.00	(100)	
PART PAYMENT FOR THE CONSTRUCTION OF PAVILLON AT SAMPOU COMMUNITY	30	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MOTOR PARK AT SAMPOU	31	68,600,000.00	0.00	0.00	0.00	(100)	
BALANCE PAYMENT FOR STOCKPILLING OF SAND AT SAMPOU COMMUNITY	32	121,752,972.98	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CLEARING OF 300 HECTARES OF LAND AT SAMPOU FIR INFRASTRUCTURAL DEVELOPMENT	33	71,250,000.00	0.00	0.00	0.00	(100)	
BALANCE PAYMENT FOR THE CLEARING OF 300 HECTARES OF LAND AT SAMPOU FIR INFRASTRUCTURAL DEVELOPMENT	34	71,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SAMPOU KALAMA BYPASS ROAD	35	58,108,108.11	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF 1.207KM RIGID PAVEMENT ROAD LINKING SAMPOU AND KALAMA COMMUNITIES IN KOLGA LGA	36	66,080,685.50	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF CONCRETE RETAINING WALLS AT SAMPOU COMMUNITY FOR FLOOD CONTROL 1	37	192,249,417.78	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF EARTH WALLS AT SAMPOU COMMUNITY FOR FLOOD CONTROL	38	249,855,192.75	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF CONCRETE RETAINING WALLS AT SAMPOU COMMUNITY FOR FLOOD CONTROL SECTION 2	39	192,249,417.78	0.00	0.00	0.00	(100)	
PAYMENT FOR THE MOBILIZATION AND CONSTRUCTION OF MALE STUDENTS HOSTEL IN SCHOOL COMMUNITY MIDWIFERY SAMPOU	40	98,416,620.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF LIBRARY BUILDING IN SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	41	81,475,472.16	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF CLASSROOM BLOCK IN THE SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	42	139,175,165.15	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF AUDITORIUM COMPLEX FOR THE SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	43	98,260,078.24	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SAMPOU KALAMA BYPASS ROAD	44	88,432,284.75	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF 1.207KM RIGID PAVEMENT ROAD LINKING SAMPOU AND KALAMA COMMUNITIES IN KOLGA LGA	45	66,080,685.50	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ADMINISTRATIVE BLOCK, OFFICERS QUARTERS AT 30PMF OPERATIONAL BASE, SAMPOU	46	133,801,500.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE SUPPLY OF ONE UNIT PROJECT VEHICLE FOR THE SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	47	36,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE RENOVATION OF OFONIBIRI OPOKUMA NORTH PRIMARY HEALTH CENTRE BUILDING	48	18,232,538.46	0.00	0.00	0.00	(100)	
PAYMENT FOR LAND CLEARING FOR THE SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	49	74,205,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RANK AND FILE QUARTERS AT 30PMF OPERATIONAL BASE	50	135,466,330.30	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF IGBEDI ROAD KOLOKUMA/OPOKUMA	51	300,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ADMINISTRATIVE BLOCK, OFFICERS QUARTERS AT 30PMF OPERATIONAL BASE SAMPOU	52	74,546,550.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RANK AND FILE QUARTERS AT 30PMF OPERATIONAL BASE	53	75,477,608.81	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF CONCRETE AND EARTH RETAINING WALLS AT ODI FOR FLOOD CONTROL	54	425,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF 826METRES SAMPOU /KALAMA BYPASS PHASE 2	55	168,210,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF 826METRES SAMPOU /KALAMA BYPASS PHASE 2	56	106,450,262.50	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF STRUCTURES AT THE NYSC PERMANENT ORIENTATION CAMP, BORO TOWN	57	39,866,017.33	0.00	0.00	0.00	(100)	
PAYMENT IRO DEMOLITION & RECONSTRUCTION OF DELAPIDATED SIX CLASSROOM BLOCK, THREE OFFICES & TOILETS OFONIBIRI	58	44,925,362.91	0.00	0.00	0.00	(100)	
PAYMENTS MADE IRO THE RENOVATION OF A CLASSROOM, 3 OFFICES & TOILET, CSS SABAGERIA	59	12,500,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLE MENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE RENOVATION OF STRUCTURES AT THE NYSC PERMANENT ORIENTATION CAMP, BORO TOWN	60	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO COMPLETION OF PERIMETER FENCE AT MODEL SECONDARY SCHOOL KAIAMA ON DIRECT LABOURE BASIS	61	40,000,000.00	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>7,691,202,709.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	
<b>NOTE 2- SOUTHERN IJAW LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
BALANCE PAYMENT FOR THE MODIFICATION, EQUIPPING AND FURNISHING OF AROGBO HEALTH CENTRE, ONDO STATE	1	20,625,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REHABILITATION OF FAILED SECTIONS ALONG AMASSOMA ROAD	2	1,400,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF HORIZONTAL ALIGNMENT ON AMASSOMA - EGBEDI ROAD 5.4KM AND SIX MAJOR AT NEW YENAGOA CITY 10.14KM	3	6,400,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROVISION OF REQUIREMENTS FOR CERTIFICATION OF BAYELSA INTERNATIONAL AIRPORT (BIA)	4	240,476,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF HEADMASTER'S QUARTERS OF TWO (2) BEDROOM FLAT WITH FOUR (4) ROOM ATTACHMENT AT OGBOINBIRI SILGA	5	3,300,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THEURGENT PROCUREMENT OF 500KVA 11/0.400KV DISTRIBUTION TRANSFORMER FOR THE BAYELSA STATE AIRPORT	6	12,100,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF YENAGOA OPOROMA ROAD	7	2,000,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLE MENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF AGUOBIRI-ANGIAMA (OPOROMA ROAD)	8	1,500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CLEARING OF THE BAYELSA INTERNATIONAL AIRPORT FROM AUGUST 2020 TO DECEMBER 2020	9	5,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR LOCATOR BEACON AT THE BAYELSA INTERNATIONAL AIRPORT	10	11,040,540.54	0.00	0.00	0.00	(100)	
PAYMENT FOR FENCING BAYELSA INTERNATIONAL AIRPORT	11	29,054,054.05	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF BAYELSA STATE INTERNATIONAL AIRPORT	12	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF COMMUNITY TOWN HALL AT LUDUON TOWN SILGA	13	35,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR LOCAL DISTRIBUTION AND UPGRADING OF AMASSOMA DISTRIBUTION NETWORK	14	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF YENAGOA OPOROMA ROAD	15	1,500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CLEARING 50 HECTARES OF LAND AT KOROKOROSEI FOR THE ACCELERATED AGRICULTURAL DEV. SCHEME (AADS)	16	10,000,000.00	0.00	0.00	0.00	(100)	
FINAL PAYMENT FOR CLEARING 50 HECTARES OF LAND AT KOROKOROSEI FOR THE ACCELERATED AGRICULTURAL DEV. SCHEME (AADS)	17	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROVISION OF ONE (1) RICE MILL AND HOUSING AT KOROKOROSEI SILGA	18	18,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR GRANT FOR TAKE -OFF OF FLIGHTS FOR BAYELSA INTERNATIONAL AIRPORT	19	315,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE PROVISION OF SOUND PROOF GENERATOR AND SOLAR POWER PROJECTS INSTALLATION FOR THE INSTRUMENTAL LANDING SYSTEM IN BAYELSA STATE INTERNATIONAL AIRPORT	20	71,271,520.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF DINNING HALL/KITCHEN AT S.S AYAMA (FINAL PAYMENT )	21	4,377,713.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF YENAGOA OPOROMA ROAD	22	1,500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR ENGINEERING COSTING AND REVIEW OF PROJECTS AND ENGINEERING DRAWINGS AT THE STATE INTERNATIONAL AIRPORT	23	29,750,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR ENGINEERING COSTING AND REVIEW OF PROJECTS AND ENGINEERING DRAWINGS AT THE STATE INTERNATIONAL AIRPORT	24	42,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF YENAGOA OPOROMA ROAD	25	200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE IRO RENOVATION OF SIX CLASSROOM BLOCK WITH 2 OFFICES AND TOILET AT CSS POLOBUGA	26	29,842,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO THE DEMOLITION/RECONSTRUCTION OF DILEPIDATED SIX CLASSROOM BLOCK WITH OFFICES AND TOILET AT ANGIAMA-GBENE	27	17,938,144.80	0.00	0.00	0.00	(100)	
PAYMENT MADE IRO RENOVATION OF SIX CLASSROOM BLOCK AT CSS UKPARATUBO-SILGA	28	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO RENOVATION OF HEADMASTERS QUARTARS AT CPS UKPARATUBO	29	7,250,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO THE DEMOLITION/RECONSTRUCTION OF LABORATORY BUILDING AT CSS AMASSOMA	30	14,826,240.50	0.00	0.00	0.00	(100)	
PAYMENT IRO RENOVATION OF 6 CLASSROOM BLOCK AT CSS EKENI	31	15,145,079.14	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT IRO CONSTRUCTION OF WALKWAY AT CSS IGEIBIRI	32	5,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO RENOVATION OF 6 CLASSROOM BLOCK AT ST. JAMES PRIMARY SCHOOL, LOBIA	33	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF CONSTR. OF 1 UNIT 12 CLASSROOM BLOCK AT MODEL SEC. SCH. OPOROMA	34	7,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF THE CONSTRUCTION OF CONCRETE RETAINING WALLS AT SAMPOU COMMUNITY FOR FLOOD CONTROL	35	160,219,572.19	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>7,952,515,864.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	
<b>NOTE 3- YENAGOA LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PART PAYMENT OF THE SECOND TRANCHE OF THE THREE BILLION NAIRA BAYELSA STATE AADS FACILITY TO THE BENEFITING FARMERS (FISH COMMODITY)	1	499,493,064.00	0.00	0.00	0.00	(100)	
PAYMENT MADE FOR THE PURCHASE OF TARPULINS FOR FISH FARMERS UNDER THE AADS	2	129,000,000.00	0.00	0.00	0.00	(100)	
PART PAYMENT OF THE SECOND TRANCHE OF THE THREE BILLION NAIRA BAYELSA STATE AADS FACILITY TO THE BENEFITING FARMERS (FISH AND RICE)	3	362,532,153.00	0.00	0.00	0.00	(100)	
BALANCE PAYMENT OF THIRTEEN MILLION NAIRA APPROVED FOR PROJECT MANAGEMENT TEAM OF AADS	4	13,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF SANDFILLING OF PART OF COMMISSIONERS QUARTERS	5	4,200,000.00	0.00	0.00	0.00	(100)	
PART PAYMENT OF THE SECOND TRANCHE OF THE THREE BILLION NAIRA BAYELSA STATE AADS FACILITY TO THE BENEFITING FARMERS ( RICE AND CASSAVA)	6	447,275,571.20	0.00	0.00	0.00	(100)	



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**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLE MENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE PURCHASE OF TWO RACING CYCLES (TREK DOMANE SL 6 AND TWITTER ROAD BIKE )	7	3,050,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE MAINTENANCE OF HOUSE NO 29 NEW COMMISSIONERS QUARTERS OPOLO FOR BARR ALABO TURNAH	8	4,814,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE OF TWO 16 SEATER TOYOTA BUSES	9	64,438,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE FURNISHING AND EQUIPPING OF DUE PROCESS BUREAU	10	11,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE DISTRIBUTION OF SEEFOR STARTER PACKS TO 400 GRADUATES OF THE TECHNICAL COLLEGE AND CRAFT CENTRES IN THE STATE	11	13,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE DIRECT LABOUR FOR STRATEGIC FLOOD MANAGEMENT IN YENAGOA AND ITS ENVIRONS AND ACCROSS THE STATE	12	37,300,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONDUCT OF 2021 STATE EXAMINATION, UNIFIED PROMOTION EXAMINATION FOR PRIMARY SIX PUPILS AND [BECE]	13	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE ACREDITATION OF TWO TERTIARY INSTITUTIONS OF BAYELSA STATE	14	48,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE AND REPLACEMENT OF DAMAGED BATTERIES AT THE DATA RECOVERY CENTRE IN DUE PROCESS	15	28,702,500.00	0.00	0.00	0.00	(100)	
BALANCE PAYMENT FOR THE ACQUISITION OF A WAREHOUSE PROPERTY AT OKUTUKUTU YENAGOA	16	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR BAYELSA TEAM TO PARTICIPATE IN THE 6TH EDITION OF THE NATIONAL YOUTH GAMES AT ILORIN KWARA STATE	17	10,500,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE FINAL SETTLEMENT OF THE JUDGEMENT DEBT DUE DR TEMPLE LLUMA	18	132,250,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REPLACEMENT OF THE BURNT 500KVA SOUND PRROF GENERATOR IN THE HIGH COURT OF JUSTICE YENAGOA	19	28,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF SIX CLASS BLOCKS AT C.S.S. ZARAMA	20	6,026,209.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REPAIRS OF BAYELSA STATE WATER BOARD BUILDING , MINISTRY OF WATER RESOURCES	21	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR QUICK RESTART OF OVOM WATER SUPPLY UPON REACTIVATION	22	10,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE FOR 2020/2021 WASSCE AND NECO REGISTRATION FEES FOR BAYELSA STATE MODEL SECONDARY SCHOOLS AS WELL AS THE SCHOOL FOR CHILDREN WITH SPECIAL NEEDS	23	96,863,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CREATION JAMB CBT CENTRE PROCUREMENT AND INSTALLATION OF COMPUTER AT BDGS, IJAW NATIONAL ACADEMY AND SCHOOL HEALTH TECHNOLOGY	24	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CREATION JAMB CBT CENTRE PROCUREMENT AND INSTALLATION OF COMPUTER AT BDGS, IJAW NATIONAL ACADEMY AND SCHOOL HEALTH TECHNOLOGY	25	85,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE FOR THE RENOVATION OF SIX(6) CLASSROOM BLACK AT UPE OVOM	26	12,946,214.47	0.00	0.00	0.00	(100)	
PAYMENT FOR THE SUPPLY OF FURNITURE FOR OGBOGORO PRIMARY SCHOOL YENAGOA	27	8,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE OF SALEM GARDEN ESTATE , NEDUGO FOR NIGER DELTA UNIVERSITY	28	64,120,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CLEARING, DEMURRAGE, SECURITY AND TRANSPORTION OF WATER TREATMENT PLANT AND ELECTRICAL EQUIPMENT THAT BELONG TO BAYELSA STATE GOVERNMENT AT ONNE SEAPORT , PORT HARCOURT	29	37,600,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE INSTALLATION OF 2 TRANSFORMERS	30	6,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE 26 CONSTITUENCY PROJECTS FOR THE 8 EIGHT LGA	31	1,300,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE BILL OF ENGINEERING MEASUREMENT AND EVALUATION FOR NETWORK REINFORCEMENT AND CONNECTION OF INEC OFFICE TO THE DRUG DISTRIBUTION CENTRE SUB-STATION	32	44,340,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE BILL OF ENGINEERING MEASUREMENT AND EVALUATION FOR NETWORK REINFORCEMENT AND CONSTRUCTION OF HIGH TENSION NETWORK AND INSTALLATION OF 300KV TRANSFORMER AT YENAGOA GARDENS	33	9,393,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF VEHICLES FOR GOVERNOR'S CONVOY AND SOME AGENCIES	34	717,293,500.00	0.00	0.00	0.00	(100)	
PURCHASE OF VEHICLES FOR GOVERNOR'S CONVOY AND SOME AGENCIES	35	317,293,500.00	0.00	0.00	0.00	(100)	
PURCHASE OF A TOYOTA LAND CRUISER VS SUV 2019 MODEL AS A BACK UP FOR GOVERNOR'S CONVOY	36	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE 26 CONSTITUENCY PROJECTS FOR THE 8 EIGHT LGA	37	650,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REVAMPING OF 60MVA 132/133KVA POWER TRANSFORMER	38	38,000,000.00	0.00	0.00	0.00	(100)	



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**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE OUTSTANDING COMPENSATION OF 100 HECTARES OF LAND FOR THE NEW COMMISSIONERS ESTATE, NN SOROH - NIGERIAN NAVY AND OTHER INDIVIDUALS AND CORPORATE ALLOCATIONS AT NEW YENAGOA CITY GRA	39	89,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF ONOPA LODGE UNDER GROUND DISTRIBUTION AND SECURITY LIGHTING SYSTEM	40	17,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR A TRANSFORMER, GENERATOR AND CONNECTION OF POWER TO THE PEACE PARK	41	25,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE 26 CONSTITUENCY PROJECTS FOR THE 8 EIGHT LGA	42	650,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE 26 CONSTITUENCY DEVELOPMENTAL PROJECTS FOR 8 LGA'S	43	325,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR REFURBISHING AND COMMISSIONING OF (2) TWO ELEVATORS AT BAYELSA INVESTMENT PLAZA	44	2,250,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CREATION JAMB CBT CENTRE PROCUREMENT AND INSTALLATION OF COMPUTER AT BDGS, IJAW NATIONAL ACADEMY AND SCHOOL HEALTH TECHNOLOGY	45	85,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT ACCREDITATION OF SIX TERTIARY INSTITUTIONS IN BAYELSA STATE	46	96,425,474.28	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF DIMEARI ROAD, OFF BARRATH ROAD BIOGBOLO, YENAGOA	47	89,300,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE ACCREDITATION OF BAYELSA STATE SCHOOL OF NURSING AND STATE SCHOOL OF MIDWIFERY	48	74,274,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR DUE PROCESS BUREAU BENCHMARKING FOR PULLDOWN, CARTING AWAY, AND REPLACEMENT OF DEFECTING ROOFING SHEETS INCLUDING SUSPENDED BOARDS	49	40,000,000.00	0.00	0.00	0.00	(100)	



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**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR ACCREDITATION NEEDS FOR PROFESSIONAL PROGRAMMES IN NIGER DELTA UNIVERSITY TEACHING HOSPITAL OKOLOBIRI	50	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR AWARD FOR TEAM BAYELSA CONTIGENT AT 20TH NATIONAL SPORTS FESTIVAL 'EDO 2020'	51	48,812,500.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE DEMOLITION OF ILLEGAL STRUCTURES ALONG THE TOMBIA /AMASSOMA /AIRPORT ROAD OPOLO MARKET AND IGBOGENE	52	17,196,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF 60 METRES OF ROAD AT NEW COMMISSIONERS QUARTERS OPOLO YENAGOA	53	12,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION /FURNISHING OF CIVIL SERVICE COMMISSION BUILDING YENAGOA	54	25,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF THREE (3) CLASSROOM AT CSS BIOGBOLO	55	8,443,751.32	0.00	0.00	0.00	(100)	
PAYMENT MADE FOR THE REPLACEMENT OF BURNTCABLES AND UPGRADE TO ACCOMODATE ADDITIONAL LOAD AT ONOPA	56	9,300,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROCUREMENT OF 20 DRUMS OF TRANSFORMER FOR GBARAIN 60MVA POWER TRANSFORMER	57	7,877,500.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ACCESS AND INTERNAL ROADS IN BAYELSA STATE PHASE 1	58	217,835 758.09	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ACCESS AND INTERNAL ROADS IN BAYELSA STATE PHASE 2	59	497,506,489.86	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REHABILITATION OF MAJOR ACCESS AND INTERNAL ROADS IN BAYELSA PHASE 3	60	62,034,745.50	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION AND EXPANSION OF TOMBIA ROUNDABOUT AND ADJOINING ROADS	61	160,000,000.00	0.00	0.00	0.00	(100)	



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BALANCE PAYMENT OF THE ACCESS ROAD WITHIN COMMISSIONERS QUARTERS AND ITS ENVIRONS	62	67,336,270.75	0.00	0.00	0.00	(100)	
PAYMENT FOR COMPENSATION PAYMENT FOR THE ETEGWE/TOMBIA ROUNDABOUT	63	69,254,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ROAD 4 TOMBIA ROUNDABOUT	64	30,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CONSTRUCTION OF 100M METERS STEEL SHEET POLE WALL SANDFILLING AND ANCHORAGE AT GOVERNMENT HOUSE SENIOR STAFF QUARTERS SHORELINE	65	21,517,295.03	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ISAAC BORO ROAD	66	1,800,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION AND DUALIZATION OF IGBOGENE / SANI ABACHA RING ROAD	67	600,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF DUAL CARRIAGE WAY FRO IGBOGENE TO AIT JUNCTION IN YENAGOA	68	2,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF INTERNAL ROADS IN BAYELSA STATE	69	2,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE INSTALLATION OF HYBRID SOLAR STREET LIGHT AT ISAAC BOR EXPRESSWAY	70	424,242,424.24	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF GLORY DRIVE YENAGOA PHASE 2	71	3,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MEDIA HOUSE IN YENAGOA	72	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF GOVERNOR'S LODGE IN GOVERNMENT HOUSE	73	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF THE DEPUTY GOVERNOR'S LODGE IN GOVERNMENT HOUSE	74	100,000,000.00	0.00	0.00	0.00	(100)	



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BALANCE PAYMENT FOR CONSTRUCTION OF 100M METERS STEEL SHEET POLE WALL SANDFILLING AND ANCHORAGE AT GOVERNMENT HOUSE SENIOR STAFF QUARTERS SHORELINE	75	21,517,295.03	0.00	0.00	0.00	(100)	
PAYMENT FOR PURCHASE OF VEHICLES (36 UNITS OF HONDA PILOT)	76	1,250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REHABILITATION OF THE PEACE PARK PAVILLON OPPOSITE GOVERNMENT HOUSE	77	45,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR LANDSCAPING AND BEAUTIFICATION WORKS AT TOMBIA /EDEPIEROUNDABOUT	78	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION AND REMODELLING OF GOVERNOR'S LODGE AT ASOKORO ABUJA	79	90,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF IGBOGENE-AIT OUTER RING ROAD IN YENAGOA	80	4,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE OF OPERATIONAL SAFETY EQUIPMENT /MEDICAL FOR NCAA INSPECTIONS	81	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR DIRECT LABOUR CARRIED OUT BY THE MINISTRY OF WORKS AND INFRASTRUCTURE	82	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR QUARTERLY RELEASE OF CUSTOMARY COURT OF APPEAL CAPITAL FUND	83	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR JUDICIARY CAPITAL VOTE FOR THE FIRST QUARTER	84	300,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR QUARTERLY OPERATION OF DOU-AKPO PERSONNEL	85	92,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE OVERHAUL OF GENERAL OWOYE AZAZI SECURITY COORDINATION BUILDING	86	178,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR UTILITY AND PERSONNEL EQUIPMENT FOR USE IN OPERATION BY THE DOU-AKPO	87	156,000,000.00	0.00	0.00	0.00	(100)	



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PAYMENT FOR REACTIVATION OF SPECIALIZED SUPPORT UNITS OF OPERATION DOO-AKPO	88	52,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR REHABILITATION OF HILUXES	89	92,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT SANI ABACHA ROAD	90	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR RENOVATION OF GABRIEL OKARA CULTURAL CENTRE	91	5,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR COST ESTIMATE FOR SURVEY OF 36 HECTARES OF LAND FOR BAYELSA STATE HOUSING PROJECT AT OPOLO	92	9,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF OUSTANDING BALANCE PAYMENT FOR THE CONSTRUCTION OF IGBOGENE TO AIT OUTER RING ROAD	93	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR REFUND OF TAXES DEDUCTED FOR PROCUREMENT OF FIFTEEN (15) TOYOTA HILUX VEHICLES AND FOUR (4) BMW POWER BIKES FOR THE GOVERNORS CONVOY	94	65,116,279.07	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROCUREMENT OF OPERATIONAL SECURITY ASSETS FOR THE STATE	95	2,029,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR COMPENSATION OF MR PERRY RICH AT TOMBIA ROUNDABOUT PROJECT	96	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE INSTALLATION OF PUBLIC SUPPLY IN THE BAYELSA STATE INVESTMENT PLAZA AND UPGRADE OF CONTROL EQUIPMENT IN GOVERNMENT HOUSE	97	42,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF OUSTANDING BALANCE PAYMENT FOR THE CONSTRUCTION OF IGBOGENE TO AIT OUTER RING ROAD	98	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF DEPUTY GOVERNOR'S LODGE IN GOVERNMENT HOUSE	99	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF GOVERNOR'S LODGE IN GOVERNMENT HOUSE	100	70,000,000.00	0.00	0.00	0.00	(100)	



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**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF GLORY DRIVE YENAGOA	101	1,500,000,000.00	0.00	0.00	0.00	(100)	
BALANCE PAYMENT FOR THE CONSTRUCTION OF FOUR BEDROOM DUPLEX AT NEW COMMISSIONERS QUARTERS	102	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF TRANSPORT TERMINAL AT IGBOGENE	103	150,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE BEAUTIFICATION AND LANDSCAPING, CIVIL AND ALLIED WORKS AT TOMBIA/ETEGWE ROUNDABOUT	104	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF INTERNAL ROADS IN BAYELSA STATE	105	450,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF OUTSTANDING FEES FOR THE TRAINING OF BAYELSA YOUTHS BY KING AMACHREE ROAYAL ACADEMY , REPUBLIC OF BENIN	106	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF ROBBING AND HOUSING ALLOWANCES FOR LAW OFFICERS FOR THE YEAR 2020	107	68,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR RENTING AND RUNNING OF CONSTITUENCY OFFICES OF HONOURABLE MEMBERS	108	192,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RECONSTRUCTION OF CELL BUILDING, SANDFILLING OF PREMISES AND FENCE PROTECTION AT THE FORMER S.A.R.S OFFICE ROAD SAFETY	109	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR MONTHLY CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD FOR MAY 2021	110	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR REFURBISHING OF FOUR (4) ALENCO ELEVATORS AT MAIN SECRETARIATE COMPLEX YENAGOA	111	22,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF A WRESTLING GYM AT SAMSON SIASIA SPORTS COMPLEX	112	35,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**  
**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR PROJECTS EXECUTED FROM 2017-2019 BY HON OFORJI OBOKU , CARE TAKER COMMITTEE CHAIRMAN YELGA	113	94,601,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROCUREMENT OF SECURITY ASSETS FOR THE STATE	114	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROCUREMENT OF SECURITY ASSETS FOR THE STATE	115	300,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MEDIA HOUSE IN YENAGOA	116	156,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF GOVERNOR'S LODGE IN GOVERNMENT HOUSE	117	53,372,732.37	0.00	0.00	0.00	(100)	
PAYMENT FOR SETTLEMENT OF AIT/IGBOGENE ROAD	118	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ISAAC BORO ROAD	119	200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE UPGRADE OF GOVERNMENT HOUSE POWER SYSTEM TO INTERFACE WITH NCDMB LINE AND EXTENTION TO CASTLE TULIP	120	54,481,399.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RE-ROOFING OF INFORMATION HOUSE, MINISTRY OF INFORMATION	121	15,400,000.00	0.00	0.00	0.00	(100)	
5% VA ON TWO CONSTRUCTIONS FOR JUNE-DEC 2018	122	34,391,634.40	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF INTERNAL ROADS IN BAYELSA STATE	123	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF THE GOVERNMENT HOUSE EXTENSION ROAD IN YENAGOA	124	36,543,115.88	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF REV ASINGBA ROAD BEHIND FIRST BANK YENEZUE-GENE	125	132,403,260.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF AKALI ROAD ETEGWE	126	76,828,636.50	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF EBIKE DELE OFF ASSEMBLIES OF OD OF CHURCH ROAD AKENFA	127	148,327,200.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF DONCONT STREET AMARATA YENAGOA	128	124,919,228.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE MOBILIZATION AND SUPPLY OF HOSPITAL EQUIPMENT FOR BAYELSA STATE	129	240,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR MONTHLY CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD FOR JUNE 2021	130	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR SETTLEMENT AND CONSTRUCTION OF AIT/IGBOGENE ROAD	131	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR PURCHASE OF FURNITURE IN GOVERNOR'S MAIN LODGE	132	111,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF INTERNAL ROADS IN BAYELSA STATE	133	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CONSTRUCTION OF MEDIA HOUSE	314	137,015,437.16	0.00	0.00	0.00	(100)	
PAYMENT FOR MONTHLY CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD FOR JULY 2021	135	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF ARREARS MADE TO MAC-DUDU RESOURCES AS REVENUE CONSULTANTS TO BAYELSA STATE GOVT (FIRST INSTALLMENT )	136	86,250,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RECAPITALIZATION OF IZON MICRO FINANCE BANK	137	200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CAPITAL ALLOCATION FOR JULY 2021	138	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CAPITAL ALLOCATION FOR JULY 2021	139	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION AND UPGRADE OF OGU PRIMARY HEALTH CENTRE YENAGOA	140	11,918,016.69	0.00	0.00	0.00	(100)	
PAYMENT OF OUTSTANDING PAYMENTS FOR THE CONSTRUCTION OF MULTIPURPOSE CRAFT CENTRE ELEBELE	141	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR FURTHER REHABILITATION OF PEACE PARK OPP GOVERNMENT HOUSE YENAGOA	142	25,361,500.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ST JOHN PRIMARY SCHOOL OGBOGORO YENAGOA	143	34,330,279.20	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE BEAUTIFICATION AND LANDSCAPING, CIVIL AND ALLIED WORKS AT TOMBIA/ETEGWE ROUNDABOUT	144	47,696,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROCUREMENT OF SECURITY VEHICLES	145	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROCUREMENT OF SECURITY VEHICLES	146	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PULL-DOWN, CARTING AWAY AND REPLACEMENT OF DEFECTIVE ROOFING SHEETS INCLUDING SUSPENDED CEILING BOARDS AT THE IJAW NATIONAL AFFAIRS	147	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF DEPUTY GOVERNOR'S LODGE IN GOVERNMENT HOUSE	148	53,025,177.07	0.00	0.00	0.00	(100)	
PAYMENT FOR THE INSTALLATION OF 100WATTS ALL-IN-ONE SOLAR STREET LIGHTS AT VARIOUS ROUNDABOUT IN STATE CAPITAL AND GOVT HOUSE	149	23,050,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR MONTHLY CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD FOR AUGUST 2021	150	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF ARREARS MADE TO MAC-DUDU RESOURCES AS REVENUE CONSULTANTS TO BAYELSA STATE GOVT (2ND INSTALLMENT )	151	86,250,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE OF TWO (2) SETTEES FOR THE GOVERNOR'S LODGE (WHITE HOUSE)	152	30,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR REFURBISHING GOVERNOR'S LODGE ASOKORO ABUJA	153	134,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR MONTHLY CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD FOR SEPTEMBER 2021	154	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR TWO (2) 30 SEATER COASTER BUSES FOR BAYELSA QUEENS FC	155	106,210,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ELEBELE BRIDGE	156	200,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE SUPPLY OF FORTY (40) UNITS OF HONDA HR -V5HN 1.8L SOHC A.A FOR SPECIAL ADVICERS TO GOVERNOR	157	226,098,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE SUPPLY OF VEHICLES	158	184,646,700.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE OF SCIENCE MATERIALS FOR JULY 2021 NECO AND AUGUST 2021 WAEC PRATICAL EXAMINATION	159	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR EXECUTION PROCUREMENT PLAN FOR DL15 WORLD BANK PROJECT TO RECEIVE \$2.5M ON 30TH JUNE 2021	160	60,995,200.00	0.00	0.00	0.00	(100)	
PAYMENT FOR PURCHASE OF FURNITURE IN GOVERNOR'S MAIN LODGE	161	160,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MEDIA HOUSE IN YENAGOA	162	175,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF NEW GATEWAY (GLORY DRIVE)	163	1,500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF INTERNAL ROADS IN THE STATE	164	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR SETTLEMENT AND CONSTRUCTION OF AIT/IGBOGENE OUTER RING ROAD	165	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF INTERNAL ROADS WITHIN HOUSE	166	64,902,588.42	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PURCHASE OF SECURITY VEHICLES	167	510,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF NEW GATEWAY (GLORY DRIVE)	168	200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE INSTALLATION OF 100WATTS ALL-IN-ONE SOLAR STREET LIGHTS AT VARIOUS ROUNDABOUT IN STATE CAPITAL AND GOVT HOUSE	169	23,050,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLE MENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF 100 METERS STEEL SHEET PILE WALL, SANDFILLING AND ANCHORAGE AT GOVERNMENT HOUSE SENIOR STAFF QUARTERS SHORELINE	170	32,200,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION AND REHABILITATION OF PEACE PARK PAVILION	171	25,361,500.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ST JOHN PRIMARY SCHOOL OGBOGORO YENAGOA	172	19,126,896.84	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF CRAFT CENTRE ELEBELE	173	38,184,393.15	0.00	0.00	0.00	(100)	
PAYMENT FOR OUTSTANDING RENT OF THE RESIDENTIAL ACCOMODATION OF STAFF OF THE BAYELSA INTERNATIONAL AIRPORT	174	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF 60% OF THE TOTAL SUM APPROVED BY THE STATE EXECUTIVE COUNCIL'S 37TH SESSION AS FEES FOR THE RECOVERY OF BAYELSA STATE GOVERNMENT OWNED PROPERTIES	175	33,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF 300ML X 5.5MH FLOOD BARRIER WALL AT OKUTUKUTU	176	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR JUDGEMENT DEBT FOR SUIT NO: YHC/203/2019	177	22,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR RENTS FOR RESIDENTIAL QUARTERS OF THE NIGERIAN LAW SCHOOL	178	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF GOVERNMENT HOUSE VILLA DUPLEXES (VILLA 12,13,14, & 15)	179	68,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PULL-DOWN, CARTING AWAY AND REPLACEMENT OF DEFECTIVE ROOFING SHEETS INCLUDING SUSPENDED CEILING BOARDS AT THE IJAW NATIONAL AFFAIRS	180	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF FUNDS TO CARRY OUT ASSESSMENT OF LAND ACQUISITION OF NEW YENAGOA CITY	181	8,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT OF JUDGEMENT DEBT IN SUIT NO : FHC/ABJ/CS/333/2010 : CHELSEA HOTEL LTD & ANOR V. ATTORNEY GENERAL OF BAYELSA STATE & ORS	182	300,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR SETTLEMENT AND CONSTRUCTION OF AIT/IGBOGENE OUTER RING ROAD	183	2,772,726,111.91	0.00	0.00	0.00	(100)	
PAYMENT OR THE DUALIZATION OF ROAD LINKING TO TOURIST ISLAND BRIDGE TO RIVER NUN	184	317,216,901.43	0.00	0.00	0.00	(100)	
PAYMENT IRO PURCHASEE OF TWO (2) SET OF SETTEES FOR THE GOVERNOR'S LODGE(WHITE HOUSE)	185	30,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO FURNISHING OF NEWLY REFURBISHED GOVERNOR'S LODGE AT ASOKORO, ABUJA	186	134,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE FOR MONTHLY CONSULTANCY FEE TO MAC-DUD RESOURCES LTD AS REVENUE CONSULTANTS TOBAYELSA STATE FOR SEPT. 2021	187	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF TWO (30) SEATER LOAGDE BUSES FOR BAYELSA UNITED AND BAYELSA QUEEN FC	188	106,210,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ACCREDITATION OF SIX TATIARY INSTITUTIONS IN BAYELSA STATE	189	171,420,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE IN RESPECT OF ACQUISITION OF FIVE TRACTORS AND OTHER EQUIPMENT	190	75,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE IN RESPECT OF THE CONSTRUCTION OF RIGID PAYMENT ROAD AT HONORABLE DEIN BINADOUMENE ROAD	191	1,376,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF CSDA OFFICE ACCOMMODATION & ALLOCATION OR SEEFOR ACCOMMODATION TO NG CARES RESULT ARNEA 1	192	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF NIGERIA ON COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAMME FOR RESULT	193	22,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT IRO ACC. OF 6 TERTIARY INSTITUTIONS IN BAYELSA STATE	194	250,000,000.00	0.00	0.00	0.00	(100)	
50% PAYMENT IRO CLEARING OF 100 HECT. AT BAYELSA AQU. FISH VILLAGE YENAGOA	195	20,100,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR MARCH 2021	196	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF AQUISION OF LAND AT IGBOGENI, BIOGBOLO & YENEZUE-EPIE FOR THE CONSTRUCTION OF SUBEB SCHOOL BUILDING	197	33,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF ADDITIONAL GOV. OWNED LANDS IN THE STATE FOR THE AADS	198	25,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF SITE CLEANING OF 36 HECT. OF LAND AT COMMISSIONERS QUARTERS, OPOLO-EPIE FOR PROTOTYPE HOUSEING DEVELOPMENT BY ZOE NEW LTD	199	37,800,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR ANNUAL COUNTERPART FUNDING FOR THE IFED/FGN/NDDC ASSISTED LIFE-ND PROJECT	200	56,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR CONSULTANCY FEE TO MAC-DUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR APRIL 2021	201	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR 120 ACC. OF NDU, WIBERFORCE ISLAND AND UA, TORU-ORUA BY NIGERIA UNIVERSITY COMMISSION	202	200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ACCREDITATION OF 2 TATIARY INSTTUTIONS IN BAYELSA STATE	203	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE IN RESPECT OF REPAIR OF BAYELSA STATE WATER BOARD BUILDING	204	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE 26 CONSTITUENCY DEVELOPMENTAL PROJECTS FOR 8 LGA'S	205	325,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT MADE IN RESPECT OF CONSULTANTS/FINANCIAL ADVISER TO BAYELSA STATE GOVT. FOR JAN, 2021	206	1,650,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF CONSULTANTS/FINANCIAL ADVISER TO BAYELSA STATE GOVT. FOR JAN, 2021	207	1,650,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	208	1,173,745,306.03	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	209	356,580,852.46	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	210	2,874,496,136.67	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	211	204,875,455.61	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	212	184,916,358.63	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	213	462,290,896.57	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE	214	191,074,817.26	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF THE CONSTRUCTION OF BAYELSA STATE INT. AIR PORT AS DIRECT LABOUR BY THE MINISTRY	215	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF FENCING OF BAYELSA STATE INTER. AIRPORT.	216	29,054,054.05	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF PAYMENT FOR LOCAL BEACON AT BAYELSA STATE INTER. AIRPORT.	217	11,040,540.54	0.00	0.00	0.00	(100)	
PAYMENT OF THE PURCHASE OF VEHICLES	218	9,740,259.74	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF OUTSTANDING FEES FOR CLEARING/CLEANING OF BAYELSA STATE INTER. AIRPORT.	219	5,000,000.00	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>52,261,738,322.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**  
**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
<b>NOTE 4- BRASS LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PAYMENT FOR THE CONSTRUCTION OF EIGHT (8) CLASSROOM BLOCK AT CSS LIAMA	1	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REHABILITATION OF FOUR(4)CLASSROOM BLOCK AT STATE SCHOOL MINIBIE - AKASSA	2	3,786,746.59	0.00	0.00	0.00	(100)	
PAYMENT FOR 5% RETENTION IN RESPECT OF REHABILITATION OF FOUR(4)CLASSROOM BLOCK AT STATE SCHOOL MINIBIE - AKASSA	3	1,462,157.42	0.00	0.00	0.00	(100)	
PAYMENT FOR THECONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA	4	171,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION AND UPGRADE OF EGWEAMA PRIMARY HEALTH CENTRE IN BRASS LGA	5	12,502,626.51	0.00	0.00	0.00	(100)	
PAYMENT FOR THECONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA	6	27,764,604.02	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>232,016,134.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	
<b>NOTE 5-NEMBE LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PAYMENT FOR THE RENOVATION OF SIX (6) CLASSROOM BLOCK AT STATE SCHOOL OBIOKU - NEMBE	1	5,564,428.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF TEACHERS QUARTERS CPS LIAMA	2	10,215,000.00	0.00	0.00	0.00	(100)	
PAYMEN FOR THE RENOVATION OF STATE SCHOOL INDATIRI	3	2,105,949.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF UNITY BRIDGE AT NEMBE	4	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF UNITY BRIDGE AT NEMBE	5	170,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF UNITY BRIDGE AT NEMBE	6	160,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF ONE (1) STORY HOSTEL BLOCK AT MODEL SECONDARY SCHOOL BASSAMBIRI	7	11,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF UNITY BRIDGE AT NEMBE	8	94,708,525.24	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF UNITY BRIDGE AT NEMBE ( FINAL PAYMENT)	9	94,708,525.24	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>1,048,802,427.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	
<b>NOTE 6- OGBIA LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PAYMENT FOR THE RENOVATION OF SIX CLASSROOM BLOCK WITH OFFICE /ICT LIBRARY AT STATE SCHOOL 2 ELEBELE	1	5,380,573.80	0.00	0.00	0.00	(100)	
PAYMENT FOR THE REACTIVATION OF OTUOKE REGIONAL WATER WORKS	2	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF FIVE (5) CLASSROOM BLOCK AT CSS AGBURA	3	13,242,958.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE DEMOLITION AND ALTERATION OF FOUR (4) BEDROOM FLAT AT CSS ONUEBUM	4	6,713,402.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SIX CLASSROOM BLOCK AT CPS OTUOPOTI	5	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF (8) EIGHT CLASSROOM BLOCK OTAKEME	6	15,000,949.41	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF SIX (6) CLASSROOM BLOCK AND SIX (6) ROOM TOILET AT STATE SCHOOL OTUOGWE - OGBIA	7	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE COMPLETION OF IMIRINGI BRIDGE	8	200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ELELBELE BRIDGE IN OGBIA LGA	9	500,000,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF A REINFORCED CONCRETE DOUBLE BOX CULVERT AT HAVEN LAYOUT AGBURA	10	33,900,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION AND COMPLETION OF IMIRINGI BRIDGE AND PROVISION OF ACCESS ROAD TO TWO PLACES OF WORSHIP	11	62,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR MOBILIZATION AND RENOVATION OF OTUOPOTI PRIMARY HEALTH CENTRE	12	18,236,060.51	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION AND COMPLETION OF IMIRINGI BRIDGE AND PROVISION OF ACCESS ROAD TO TWO PLACES OF WORSHIP	13	32,750,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR RENOVATION OF 6 CLASSROOM BLOCK AT STATE SCHOOL 1 ELEBELE	14	8,480,012.72	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF SIX (6) CLASSROOM BLOCK WITH OFFICES AND TOILETS AT CSS EMEYAL 2	15	4,500,000.00	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>940,703,956.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	
<b>NOTE7- EKEREMOR LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PAYMENT FOR THE RENOVATION OF COMMUNITY PRIMARY SCHOOL BLESAMGHENE EKEREMOR	1	6,517,819.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF DINNING/ KITCHEN AT C.S.S EGBEMO-ANGALABIRI IN EKEREMOR	2	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF BOREHOLE AT AYAMASSA COMMUNITY	3	4,573,085.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD AND PAYMENT FOR SECURITY	4	41,400,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD AND PAYMENT FOR SECURITY	5	2,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SENATOR DOUYE DIRI CIVIC CENTRE TORU-NDORO	6	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RIGID PAVEMENT (CONCRETE ROAD)LENGHT 1.1KM,DRAIN AT AYAMASA COMMUNITY	7	65,345,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RIGID PAVEMENT AT ALEIBIRI COMMUNITY	8	52,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SENATOR DOUYE DIRI CIVIC CENTRE TORU-NDORO	9	24,879,115.85	0.00	0.00	0.00	(100)	
PAYMENT FOR MOBILIZATION AND RENOVATION OF AYAMASA PRIMARY HEALTH CENTRE EKEREMOR	10	23,734,226.81	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RIGID PAVEMENT (CONCRETE ROAD)LENGHT 1.1KM,DRAIN AT AYAMASA COMMUNITY	11	78,252,228.34	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RIGID PAVEMENT AT ALEIBIRI COMMUNITY	12	19,949,077.51	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SENATOR DOUYE DIRI CIVIC CENTRE TORU-NDORO	13	40,292,309.45	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RIGID PAVEMENT AT ALEIBIRI COMMUNITY	14	23,265,297.75	0.00	0.00	0.00	(100)	
FINAL PAYMENT MADE IRO CLEARING OF 75 HA OF LAND AT ISAPOU COMMUNITY	15	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO THE RENOVATION OF SIX CLASSROOM BLOCK AT CSS AYAMASSA	16	25,748,290.40	0.00	0.00	0.00	(100)	
PAYMENT MADE IRO DEMOLISION/EVACUATION & RECONSTRUCTION OF 6 CLASSROOM BLOCK AT CSS OGBOSUWARE	17	36,322,289.74	0.00	0.00	0.00	(100)	
PAYMENT IRO RENOVATION OF 6 CLASSROOM BLOCK WITH OFFICES AT COMM. PRIMARY SCHOOL TORU-NDORO	18	8,699,471.70	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>2,546,478,211.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100)</b>	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
<b>NOTE 8- SAGBAMA LOCAL GOVERNMENT</b>							
<b>LIST OF PROJECTS</b>							
PAYMENT FOR THRE RECONSTRUCTION OF FLOOD AFFECTED AREAS OF SAGBAMA-EKEREMOR ROAD	1	56,730,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SIX CLASSROOM BLOCK AT C.S.S AGORO	2	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SIX(6) CLASSROOM BLOCK OSSIAMA	3	21,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR BIFURCATING OF TUNGBO FEEDER FOR OPERATIONAL FLEXIBILITY	4	86,300,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF BOREHOLE AT SAGBAMA LGA	5	4,573,085.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE BIFURCARTION OF TUNGBO FEEDER FOR OPERATIONAL FLEXIBILITY	6	43,150,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE COMPLETION OF LECTURE HALL AT ISAAC BORO COLLEGE OF EDUCATION	7	30,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD AND PAYMENT FOR SECURITY	8	41,400,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR FURTHER ACCREDITATION ACTIVITIES OF UNIVERSITY OF AFRICA, TORU - ORUA	9	65,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE DREDGING OF SAND AT OFONI	10	15,200,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE COMPLETION OF NEW (1) STORY BUILDING HOSTEL BLOCK AT ISAAC BORO COLLEGE OF EDUCATION	11	37,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF PRINCIPAL QUARTERS AT TTI BOLOU ORUA	12	1,658,734.43	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF SAGBAMA MOTOR PARK	13	4,044,700.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION OF SHOP BUILDING, IN SAGBAMA	14	4,300,500.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF A PAVILLION AT BOLOU-ORUA	15	30,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF RIGID PAVEMENT AT ADAGBABIRI COMMUNITY	16	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR FLOOD PROTECTION WORK AT AGBERE TOWN IN SAGBAMA	17	500,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CLEARING OF 150 HECTARES OF LAND AT AGBERE INDUSTRIAL PARK	18	44,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR SAND FILLING OF ORUA-EBENI ROAD	19	581,081,081.08	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF ROUNDABOUT FROM SAGBAMA TO ADAGBABIRI	20	35,400,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF A PROPOSED TECHNICAL COLLEGE AT OFONI	21	102,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF OF SAGBAMA /EKEREMOR ROAD	22	2,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION AND FENCING OF STRUCTURES IN GENERAL HOSPITAL OFONI	23	48,380,329.91	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF PAVILLION AT OFONI	24	171,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MOTOR PARK AT OFONI	25	91,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF A PROPOSED TECHNICAL COLLEGE AT OFONI	26	83,300,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR FINAL 50% CLEARING OF 500 HECTARES OF LAND AT OFONI COMMUNITY	27	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE PROVISION OF ONE (1) RICE MILL AND HOUSING AT OFONI COMMUNITY	28	18,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE RENOVATION AND FENCING OF STRUCTURES IN GENERAL HOSPITAL OFONI	29	31,837,571.98	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF PAVILLION AT OFONI	30	111,475,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF MOTOR PARK AT OFONI	31	59,150,000.00	0.00	0.00	0.00	(100)	



**SUPPLEMENTARY NOTE 12. B**

**BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2021)**

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2021**

LOCATION DESCRIPTION	NO ET	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
PAYMENT FOR THE CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD	32	2,000,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR BIFURCATING OF TUNGBO FEEDER FOR OPERATIONAL FLEXIBILITY	33	43,150,000.00	0.00	0.00	0.00	(100)	
FINAL PAYMENT MADE IRO CLEARING OF 400 HA OF LAND AT BOLOU-ORUA AND NEIGHBOURING COMMUNITY	34	80,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO THE CONSRUCTION OF SIX CLASSROOM BLOCK, TWO OFFICES AND THREE TOILETS AT OSIFO	35	48,920,415.28	0.00	0.00	0.00	(100)	
PAYMENT IRO CONS. A BLOCK OF STAFF QUARTERS& SIX ONE BEDROOM FLAT AT RNGS, AGBERE/ODONI	36	40,215,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO THE RENOVATION OF CPS ISONI	37	8,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE IRO THE RESTRUCTURING & RENOVATION OF SIX CLASSROOM BLOCK AT CSS LOLOU ORUA	38	10,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE IRO THE RENOVATION OF SIX CLASSROOM BLOCK AT CSS AGOROGBENE	39	27,281,302.05	0.00	0.00	0.00	(100)	
PAYEMENT IRO THE DEMOLITION AND RECONSRTUCTION OF A DICAPIDATED FOUR CLASSROOM BLOCK WITH 2 OFFICE AT CPS AWEIGBERE	40	20,158,000.00	0.00	0.00	0.00	(100)	
PAYEMENT FOR THE COMPLITION PF LECTURE HALL AT ISAAC BORO COLLAGE OF EDUCATION , SAGBAMA	41	30,000,000.00	0.00	0.00	0.00	(100)	
<b>SUB-TOTAL</b>		<b>6,760,705,719.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	(100)	
<b>GRAND TOTAL</b>		<b>79,434,163,345.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 12 D

### SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAMME, 2021

PRO GRAMME CODE	PROGRAMME DESCRIPTION	NO TE	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLE MENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
1	Economic Empowerment Through Agriculture	1	3,184,355,566.43	5,064,007,795.57	5,064,007,795.57	0.00	37.12	1,527,181,063.69
2	Societal Re-Orientation	2	2,785,989,490.28	4,430,495,339.75	4,430,495,339.75	0.00	37.12	1,336,129,180.44
3	Poverty Alleviation	3	1,591,839,662.49	2,531,466,192.14	2,531,466,192.14	0.00	37.12	763,428,372.95
4	Improvement to Human Health	4	12,734,036,641.00	20,250,647,100.78	20,250,647,100.78	0.00	37.12	6,107,100,547.27
5	Enhancing Skills and Knowledge	5	11,906,968,184.95	18,935,379,059.40	18,935,379,059.40	0.00	37.12	5,710,447,831.17
6	Housing and Urban Development	6	7,937,978,789.95	12,623,586,039.57	12,623,586,039.57	0.00	37.12	3,806,965,220.77
7	Gender	7	793,797,878.99	1,262,358,603.94	1,262,358,603.94	0.00	37.12	380,696,522.07
8	Youth	8	3,175,191,515.98	5,049,434,415.83	5,049,434,415.83	0.00	37.12	1,522,786,088.31
9	Environmental Improvement	9	2,778,292,576.47	4,418,255,113.83	4,418,255,113.83	0.00	37.12	1,332,437,827.26
10	Water Resources and Rural Development	10	2,381,393,636.98	3,787,075,811.86	3,787,075,811.86	0.00	37.12	1,142,089,566.23
11	Information Communication and Technology	11	793,797,878.99	1,262,358,603.94	1,262,358,603.94	0.00	37.12	380,696,522.07
12	Growing the Private Sector	12	793,797,878.99	1,262,358,603.94	1,262,358,603.94	0.00	37.12	380,696,522.07
13	Reform of Government and Governance	13	3,175,191,515.98	5,049,434,415.83	5,049,434,415.83	0.00	37.12	1,522,786,088.31
14	Power Generation and Distribution	14	10,319,372,426.93	16,410,661,851.43	16,410,661,851.43	0.00	37.12	4,919,054,816.98
15	Transportation	15	8,731,776,668.94	13,885,944,643.51	13,885,944,643.51	0.00	37.12	4,187,661,742.84
16	Road	16	6,350,383,031.98	10,098,868,831.69	10,098,868,831.69	0.00	37.12	3,045,572,176.62
	<b>GRAND TOTAL</b>		<b>79,434,163,345.31</b>	<b>126,322,332,423.00</b>	<b>126,322,332,423.00</b>	<b>0.00</b>		<b>38,095,730,059.05</b>



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 12 D CONT.

### SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme Code	Programme Description and	Programme Objectives	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code	Description						
<b>Economic Empowerment Through Agriculture (General)</b>								
	10101	Purchase of Fertilizer	0.00	303,840,467.73	303,840,467.73	0.00	100	0.00
	10202	Purchase of improved seedlings	0.00	253,200,389.78	253,200,389.78	0.00	100	0.00
	10203	Establishment of Agricultural Co-operative Society	955,306,669.93	1,012,801,559.11	1,012,801,559.11	0.00	6	881,277,446.19
	10301	Finance Management Training for Farmers	477,653,334.96	708,961,091.38	708,961,091.38	0.00	33	152,718,106.37
	10302	Purchase of Modernized Farm Equipment	318,435,556.64	506,400,779.56	506,400,779.56	0.00	37	30,543,621.27
	10303	Appropriate Farming Technology	382,122,667.97	658,321,013.42	658,321,013.42	0.00	42	76,359,053.18
	10305	Training of Farmers on Modern Technology of Farming	477,653,334.96	860,881,325.25	860,881,325.25	0.00	45	233,564,730.30
1	10306	Construction of Silos / Storage facilities	573,184,001.96	759,601,169.34	759,601,169.34	0.00	25	152,718,106.37
		<b>Sub-Total</b>	<b>3,184,355,566.43</b>	<b>5,064,007,795.57</b>	<b>5,064,007,795.57</b>	<b>0.00</b>		<b>1,527,181,063.69</b>
2	<b>Societal Re-Orientation (General)</b>							
	20101	Enlightenment Campaign on Government Policies	334,318,738.83	531,659,440.77	531,659,440.77	0.00	37	160,335,501.66
	20102	Partnering with NGOs, CBO, CSO, FBOs, etc	139,299,474.51	221,524,766.99	221,524,766.99	0.00	37	66,806,459.02
	20201	Empowering relevant Anti-corruption Agencies	557,197,898.06	886,099,067.95	886,099,067.95	0.00	37	267,225,836.09
	20202	Sanitization of the Public against Corruption	83,579,684.71	132,914,860.19	132,914,860.19	0.00	37	40,083,875.42



**SUPPLEMENTARY NOTE 12 D CONT.**

**SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES**

Programme Code	Programme Description and	Programme Objectives	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code							
	20301	Establishment of more Schools	696,497,372.57	1,107,623,834.94	1,107,623,834.94	0.00	37	334,032,295.11
	20302	Teachers Training and Retraining	390,038,528.64	620,269,347.57	620,269,347.57	0.00	37	187,058,085.26
	20303	Provision of Teaching Aids	445,758,318.45	708,879,254.36	708,879,254.36	0.00	37	-
	20304		-	-	-	0.00		213,780,668.87
	20305	Establishment of Public Libraries	139,299,474.51	221,524,766.99	221,524,766.99	0.00	37	66,806,459.02
		<b>Sub-Total</b>	<b>2,785,989,490.28</b>	<b>4,430,495,339.75</b>	<b>4,430,495,339.75</b>	<b>0.00</b>		<b>1,336,129,180.44</b>
								<b>Poverty Alleviation</b>
	30101	Provision of Micro Credit Facilities	238,775,949.37	379,719,928.82	379,719,928.82	0.00	37	114,514,255.95
	30102	Empowering of Relevant Poverty Alleviation Agencies	31,836,793.25	50,629,323.84	50,629,323.84	0.00	37	15,268,567.46
	30103	Vocational Training	318,367,932.50	506,293,238.43	506,293,238.43	0.00	37	152,685,674.59
	30201	Provision of Safe Drinking Water	127,347,173.00	202,517,295.37	202,517,295.37	0.00	37	82,130,467.03
	30202	Provision of Healthcare Sanitation	175,102,362.87	278,461,281.14	278,461,281.14	0.00	37	92,605,578.37
3	30204	Provision of Basic Education	302,449,535.87	480,978,576.51	480,978,576.51	0.00	37	115,366,736.32
	30205	Provision of Stable Electricity supply	397,959,915.62	632,866,548.03	632,866,548.03	0.00	37	190,857,093.24
		<b>Sub-Total</b>	<b>1,591,839,662.49</b>	<b>2,531,466,192.14</b>	<b>2,531,466,192.14</b>	<b>0.00</b>		<b>763,428,372.95</b>
		<b>Improvement to Human Health (General)</b>						
	40101	Construction / Rehabilitation of Health Centres	2,546,807,328.20	3,950,129,420.16	3,850,129,420.16	0.00	36	1,221,420,109.45
	40102	Equipping Health Centres	1,910,105,496.15	3,137,597,065.12	3,237,597,065.12	0.00	39	916,065,082.09
	40103	Provision of Affordable Drugs	764,042,198.46	1,223,038,826.05	1,231,038,826.05	0.00	38	366,426,032.83



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## SUPPLEMENTARY NOTE 12 D CONT.

### SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme Code	Programme Description and	Programme Objectives	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code	Description						
4	40105	Training and Retraining Health Personnel	891,382,564.87	1,409,545,297.05	1,401,545,297.05	0.00	37	427,497,038.31
	40201	Prevention of Mother to Child Transmission	509,361,465.64	895,025,884.03	980,025,884.03	0.00	43	244,284,021.89
	40202	Provision of Anti-Retroviral drugs / Commodities	1,273,403,664.10	1,940,064,710.08	1,855,064,710.08	0.00	34	610,710,054.73
	40203	Provision of Testing and Counseling Services	700,372,015.26	1,118,785,590.54	1,123,785,590.54	0.00	37	335,890,530.10
	40204	Strengthen Health Public-Private Partnership	573,031,648.85	906,279,119.53	901,279,119.53	0.00	37	274,819,524.63
	40301	Immunization	1,528,084,396.92	2,500,077,652.09	2,570,077,652.09	0.00	39	732,852,065.68
	40302	Provision of drugs and other Commodities	1,273,403,664.10	1,955,064,710.08	1,885,064,710.08	0.00	35	610,710,054.73
	40303	Awareness Campaign	764,042,198.46	1,215,038,826.05	1,215,038,826.05	0.00	37	366,426,032.83
	<b>Sub-Total</b>		<b>12,734,036,641.00</b>	<b>20,250,647,100.78</b>	<b>20,250,647,100.78</b>	<b>0.00</b>		<b>6,107,100,547.27</b>
5	<b>Enhancing Quality Education (General)</b>							
	50101	Establishment of Bursary Scheme	476,278,727.40	739,415,162.38	739,415,162.38	0.00	36	228,417,913.24
	50102	Provision of Teaching Aids	1,428,836,182.19	2,290,245,487.13	2,290,245,487.13	0.00	38	685,253,739.74
	50103	Enlightenment of Stakeholders (PTA)	893,022,613.87	1,430,153,429.46	1,430,153,429.46	0.00	38	428,283,587.34
	50104	Construction/Rehabilitation of School Infrastructure	3,572,090,455.49	5,670,613,717.82	5,670,613,717.82	0.00	37	1,713,134,349.35
	50105	Training and Retraining of Teachers	1,786,045,227.74	2,905,306,858.91	2,905,306,858.91	0.00	39	856,567,174.68
	50201	Review of Curriculum contents	714,418,091.10	1,136,122,743.56	1,136,122,743.56	0.00	37	342,626,869.87
	50202	Investment in Research and Development	1,190,696,818.50	1,828,537,905.94	1,828,537,905.94	0.00	35	571,044,783.12
	50203	Training and Retraining of Teachers / Instructors	535,813,568.32	838,092,057.67	838,092,057.67	0.00	36	256,970,152.40
	50204	Recruitment of Qualified Teachers	178,604,522.77	298,030,685.89	298,030,685.89	0.00	40	85,656,717.46
	50301	Community Sensitization	476,278,727.40	767,415,162.38	767,415,162.38	0.00	38	228,417,913.24



**SUPPLEMENTARY NOTE 12 D CONT.**

**SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES**

Programme Code	Programme Description and	Programme Objectives	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code	Description						
	50302	Establishment of more Girls Schools	654,883,250.17	1,031,445,848.27	1,031,445,848.27	0.00	37	314,074,630.72
		<b>Sub-Total</b>	<b>11,906,968,184.95</b>	<b>18,935,379,059.40</b>	<b>18,935,379,059.40</b>	<b>0.00</b>		<b>5,710,447,831.17</b>
	<b>Housing and Urban Development (General)</b>							
	60102	Empowering of Mortgage Institutions	1,190,696,818.49	1,863,537,905.94	1,863,537,905.94	0.00	36	571,044,783.12
6	60103	Provision of Basic Infrastructure	6,747,281,971.46	10,760,048,133.63	10,760,048,133.63	0.00	37	3,235,920,437.65
		<b>Sub-Total</b>	<b>7,937,978,789.95</b>	<b>12,623,586,039.57</b>	<b>12,623,586,039.57</b>	<b>0.00</b>		<b>3,806,965,220.77</b>
	<b>Gender (General)</b>							
	70101	Provision of Credit Facilities & Investment	182,573,512.17	290,342,478.91	290,342,478.91	0.00	37	87,560,200.07
	70102	Establishment of Vocational Training Centres	412,774,897.07	656,426,474.05	656,426,474.05	0.00	37	197,962,191.48
7	70103	Sanitization of Communities	198,449,469.75	315,589,650.99	315,589,650.99	0.00	37	95,174,130.52
		<b>Sub-Total</b>	<b>793,797,878.99</b>	<b>1,262,358,603.94</b>	<b>1,262,358,603.94</b>	<b>0.00</b>		<b>380,696,522.07</b>
8	<b>Youth Development (General)</b>							
	80101	Provision of Vocational Training Schemes	762,045,963.84	1,217,864,259.80	1,217,864,259.80	0.00	37	365,468,661.19
	80102	Provision of Micro Credit Facilities	508,030,642.56	819,909,506.53	819,909,506.53	0.00	38	243,645,774.13
	80202	Youth Vocational Training	1,428,836,182.19	2,260,245,487.12	2,260,245,487.12	0.00	37	685,253,739.75
	80203	Recreational Schemes	476,278,727.40	751,415,162.37	751,415,162.37	0.00	37	228,417,913.24
		<b>Sub-Total</b>	<b>3,175,191,515.98</b>	<b>5,049,434,415.83</b>	<b>5,049,434,415.83</b>	<b>0.00</b>		<b>1,522,786,088.31</b>



**SUPPLEMENTARY NOTE 12 D CONT.**

**SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES**

Programme Code	Programme Description and	Programme Objectives	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code	Description						
<b>Environmental Improvement</b>								
9	90101	Afforestation and Reafforestation Scheme	555,658,515.29	872,744,305.75	872,744,305.75	0.00	36	266,487,565.45
	90102	Procurement of Waste Management Equipment	277,829,257.65	452,732,228.40	452,732,228.40	0.00	39	133,243,782.73
	90103	Provision of Drainages	1,944,804,803.53	3,092,778,579.68	3,092,778,579.68	0.00	37	932,706,479.08
	<b>Sub-Total</b>		<b>2,778,292,576.47</b>	<b>4,418,255,113.83</b>	<b>4,418,255,113.83</b>	<b>0.00</b>		<b>1,332,437,827.26</b>
<b>Water Resources (General)</b>								
10	100102	Borehole Water supply Schemes	1,071,627,136.64	1,758,717,700.44	1,758,717,700.44	0.00	39	513,940,304.80
	100103	Construction / Rehabilitation of Water Plants	1,309,766,500.34	2,028,358,111.42	2,028,358,111.42	0.00	35	628,149,261.42
	<b>Sub-Total</b>		<b>2,381,393,636.98</b>	<b>3,787,075,811.86</b>	<b>3,787,075,811.86</b>	<b>0.00</b>		<b>1,142,089,566.23</b>
<b>ICT (General)</b>								
11	110101	Establishment of ICT Training Centres	277,829,257.64	452,732,228.40	452,732,228.40	0.00	39	133,243,782.72
	110102	Provision of ICT Infrastructure	357,209,045.54	568,061,371.77	568,061,371.77	0.00	37	171,313,434.94
	110103	Training and Retraining on ICT	158,759,575.80	241,565,003.77	241,565,003.77	0.00	34	76,139,304.41
<b>Sub-Total</b>		<b>793,797,878.99</b>	<b>1,262,358,603.94</b>	<b>1,262,358,603.94</b>	<b>0.00</b>		<b>380,696,522.07</b>	
<b>Private Sector Growth and Development (General)</b>								
	120102	Public-Private Partnership	365,147,024.33	441,825,511.38	441,825,511.38	0.00	17	175,120,400.15
	<b>120103</b>	Review of Existing Business Legal Frame Work	71,441,809.11	252,471,720.79	252,471,720.79	0.00	72	34,262,686.99



**SUPPLEMENTARY NOTE 12 D CONT.**

**SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES**

Programme Code	Programme Description and	Programme Objectives Description	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code							
12	120104	Provision of Appropriate Infrastructure	15,875,957.58	227,224,548.71	227,224,548.71	0.00	93	7,613,930.43
	120105	Bailout / Supporting Financial Scheme	341,333,087.96	340,836,823.06	340,836,823.06	0.00	0	163,699,504.50
		<b>Sub-Total</b>	<b>793,797,878.99</b>	<b>1,262,358,603.94</b>	<b>1,262,358,603.94</b>	<b>0.00</b>		<b>380,696,522.07</b>
<b>Reform of Government and Governance (General)</b>								
13	130101	Review of Political Structures	793,797,879.00	1,247,358,603.96	1,247,358,603.96	0.00	36	380,696,522.08
	130102	Review of Civil Service Structures	508,030,642.56	822,909,506.53	822,909,506.53	0.00	38	243,645,774.13
	130103	Practices	1,111,317,030.59	1,777,302,045.54	1,777,302,045.54	0.00	37	532,975,130.91
	130104	Training and Retraining	762,045,963.84	1,201,864,259.80	1,201,864,259.80	0.00	37	365,468,661.18
		<b>Sub-Total</b>	<b>3,175,191,515.98</b>	<b>5,049,434,415.83</b>	<b>5,049,434,415.83</b>	<b>0.00</b>		<b>1,522,786,088.30</b>
14	<b>Power Generation and Distribution (General)</b>							
	140101	Construction / Rehabilitation of Power Generating Plants	6,707,592,077.50	10,666,930,203.43	10,666,930,203.43	0.00	37	3,216,885,611.55
	140102	Upgrade Distribution Facilities	2,476,649,382.46	3,938,558,844.34	3,938,558,844.34	0.00	37	1,187,773,148.87
	140103	Protection of Power Infrastructure	1,135,130,966.96	1,805,172,803.66	1,805,172,803.66	0.00	37	544,396,026.57
		<b>Sub-Total</b>	<b>10,319,372,426.93</b>	<b>16,410,661,851.43</b>	<b>16,410,661,851.43</b>	<b>0.00</b>		<b>4,949,054,786.99</b>



**SUPPLEMENTARY NOTE 12 D CONT.**

**SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES**

Programme Code	Programme Description and	Programme Objectives Description	ACTUAL 2021	FINAL BUDGET YEAR 2021	INITIAL/ORIGINAL BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2020
	Programme Objectives Code							
15	<b>Transportation (General)</b>							
	150101	Construction of New Roads	2,095,626,400.54	3,262,626,714.44	3,262,626,714.44	0.00	36	1,005,038,818.28
	150102	Upgrading / Rehabilitation of Existing Roads	5,064,430,467.98	8,083,847,893.24	8,083,847,893.24	0.00	37	2,428,843,810.85
	150103	Concessionairing arrangement for Road	1,571,719,800.41	2,539,470,035.83	2,539,470,035.83	0.00	38	753,779,113.71
		<b>Sub-Total</b>	<b>8,731,776,668.94</b>	<b>13,885,944,643.51</b>	<b>13,885,944,643.51</b>	<b>0.00</b>		<b>4,187,661,742.84</b>
16	<b>Roads</b>							
	160101	Rehabilitation and reconstruction of the major trunk roads	5,524,833,237.82	8,736,015,883.57	8,686,015,883.57	0.00	37	2,649,647,793.65
	160102	Concessioning of major and viable routes through PPP	825,549,794.16	1,362,852,948.12	1,412,852,948.12	0.00	39	395,924,382.97
		<b>Sub-Total</b>	<b>6,350,383,031.98</b>	<b>10,098,868,831.69</b>	<b>10,098,868,831.69</b>	<b>0.00</b>		<b>3,045,572,176.62</b>
<b>Grand Total</b>			<b>79,434,163,345.31</b>	<b>126,322,332,423.00</b>	<b>126,322,332,423.00</b>	<b>0.00</b>		<b>0.00</b>



# Financial Statements of the Government of Bayelsa State of Nigeria

# 2021



## GOVERNMENT OF BAYELSA STATE OF NIGERIA

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Your Ref:

Our Ref: **BYST/OAG/FA/2022**



OFFICE OF THE ACCOUNTANT-GENERAL  
MINISTRY OF FINANCE  
TREASURY HEADQUARTERS  
P.M.B. 13, YENAGOA  
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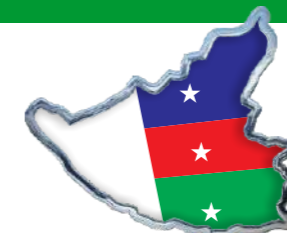
Date: April 07, 2022

## STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

### ISSUED BY

## OFFICE OF THE ACCOUNTANT-GENERAL OF BAYELSA STATE OF NIGERIA

# 2021



## List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant-General
PPE	Properties, Plants and Equipment
FR	Financial Regulation
FRL	Fiscal Responsibility Law
FCMA	Finance (Control & Management) Act
IGR	Internally Generated Revenue



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



MDAs	Ministries, Departments, and Agencies
BYSG	Bayelsa State Government
CRFC	Consolidated Revenue Fund Charge
HCF	Honourable Commissioner for Finance
AuG	Auditor-General (State)
NAS	National Audit Standard
GAASG	General Accepted Audit Standard and Guidelines
HCC	Historical Cost Convention

## Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside with a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by Federation Accounts Allocation Committee (FAAC) for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS have been adopted by Bayelsa State Government to comply with FAAC directive in order to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Bayelsa State. These policies shall form part of the universally agreed framework for financial reporting in Bayelsa

## IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which



## Financial Statements of the Government of Bayelsa State of Nigeria 2021



Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Bayelsa State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

- Definition of Accounting Terminologies
- Recognition of Accounting Items
- Measurement of Accounting Items
- Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Bayelsa State.

S/N	Accounting Policies:
1.	<p><b>Accounting Terminologies / Definitions</b></p> <ul style="list-style-type: none"> <li>• <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by the Bayelsa State Government in preparing and presenting Financial Statements.</li> <li>• <b>Cash:</b> Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li> <li>• <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</li> <li>• <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li> <li>• <b>Cash flows</b> are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</li> <li>• <b>Cash receipts</b> are cash inflows.</li> <li>• <b>Cash payments</b> are cash outflows.</li> <li>• <b>Cash Controlled by Bayelsa State Government:</b> Cash is deemed to be controlled by Bayelsa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</li> </ul>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



	<ul style="list-style-type: none"> <li>• <b>Government Business Enterprise</b> means a ministry, department or agency that has all the following characteristics:             <ul style="list-style-type: none"> <li>• Is an entity with the power to contract in its own name;</li> <li>• Has been assigned the financial and operational authority to carry on a Business;</li> <li>• Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;</li> <li>• Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li> <li>• Is controlled by a public sector management or the government.</li> </ul> </li> <li>• <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li> </ul>
2.	<p><b>General Purpose Financial Statements (GPFS)</b> The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by the Bayelsa State Government as well as Accounting Policies and Notes to the Financial Statements. In Bayelsa State, the GPFS Accounting Policy include the following:</p>
	<ul style="list-style-type: none"> <li>• Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and separately identifies payments made by third parties on behalf of the State government.</li> <li>• Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li> <li>• Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li> <li>• Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li> <li>• Notes to the Accounts: Additional disclosures to explain the GPFS; and</li> <li>• Accounting Policies and Explanatory Notes.</li> </ul>
3.	<p><b>Basis of Preparation and Legal Provisions</b></p> <ul style="list-style-type: none"> <li>• The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</li> </ul>



4.	<p><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Bayelsa State:</p> <ul style="list-style-type: none"> <li>• Cash Basis of Accounting;</li> <li>• Under-stability;</li> <li>• Materiality,</li> <li>• Relevance;</li> <li>• Going Concern Concept;</li> <li>• Consistency Concept</li> <li>• Prudence</li> <li>• Completeness, etc.</li> </ul>
5.	<p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6.	<p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7.	<p><b>MDA for Consolidation</b></p> <ul style="list-style-type: none"> <li>• The Consolidation of the GPFS is based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Bayelsa State Government except Government Business Enterprises (GBEs).</li> </ul>
8.	<p><b>Comparative Information</b></p> <ul style="list-style-type: none"> <li>• The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</li> </ul>
9.	<p><b>Budget Figures</b></p> <ul style="list-style-type: none"> <li>• These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Bayelsa State.</li> </ul>
10.	<p><b>Receipts</b></p> <ul style="list-style-type: none"> <li>• These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.</li> <li>• These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.</li> </ul>
11.	<p><b>External Assistance</b></p> <ul style="list-style-type: none"> <li>• Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.</li> <li>• External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li> </ul>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021



12.	<p><b>Other Borrowings / Grants &amp; Aid Received</b></p> <ul style="list-style-type: none"> <li>These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.</li> </ul>
13.	<p><b>Interest Received</b></p> <ul style="list-style-type: none"> <li>Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</li> </ul>
14.	<p><b>Government Business Activities</b></p> <ul style="list-style-type: none"> <li>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</li> <li>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</li> </ul>
15.	<p><b>Payments</b></p> <ul style="list-style-type: none"> <li>These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.</li> <li>Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.</li> </ul>
16.	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"> <li>Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.</li> </ul>
17.	<p><b>Loan Repayments</b></p> <ul style="list-style-type: none"> <li>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</li> </ul>
18.	<p><b>Interest on Loans:</b></p> <ul style="list-style-type: none"> <li>Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments</li> </ul>
19.	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"> <li>Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.</li> <li>At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.</li> </ul>



# Financial Statements of the Government of Bayelsa State of Nigeria 2021

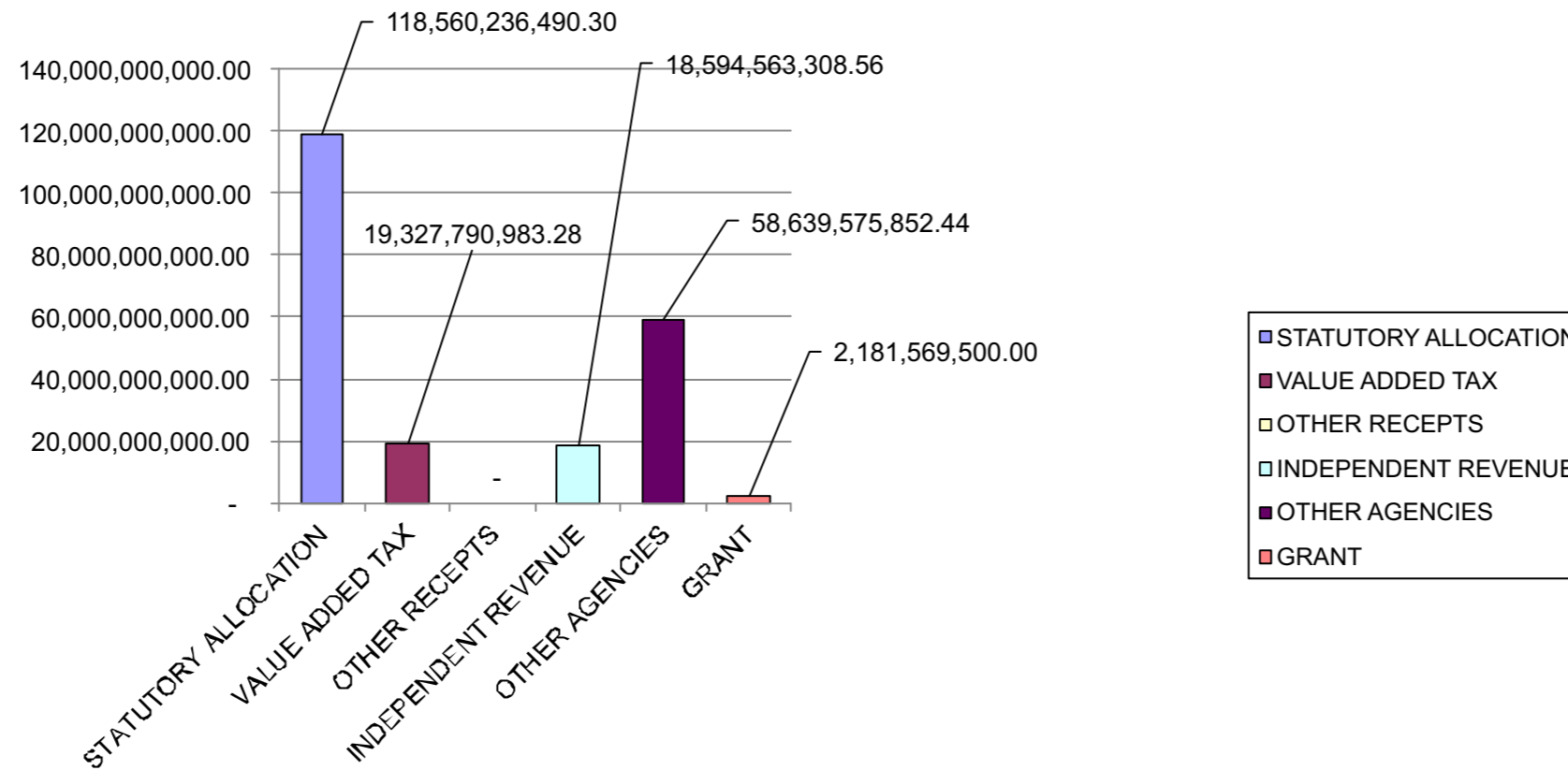


20.	<b>Prepayments</b> <ul style="list-style-type: none"><li>• Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li></ul>
21.	<b>Investments:</b> <ul style="list-style-type: none"><li>• Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.</li></ul>
22.	<b>Leases</b> <ul style="list-style-type: none"><li>• Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</li><li>• Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</li></ul>
23.	<b>Cash Balances</b> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24.	<b>Advances</b> <ul style="list-style-type: none"><li>• All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.</li></ul>

  
IFIDI TOKONI. (FCA)  
Accountant-General



**FINANCIAL GRAPHS NO.1**  
**ANALYSIS OF REVENUE PROFILE OF BAYELSA STATE GOVERNMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

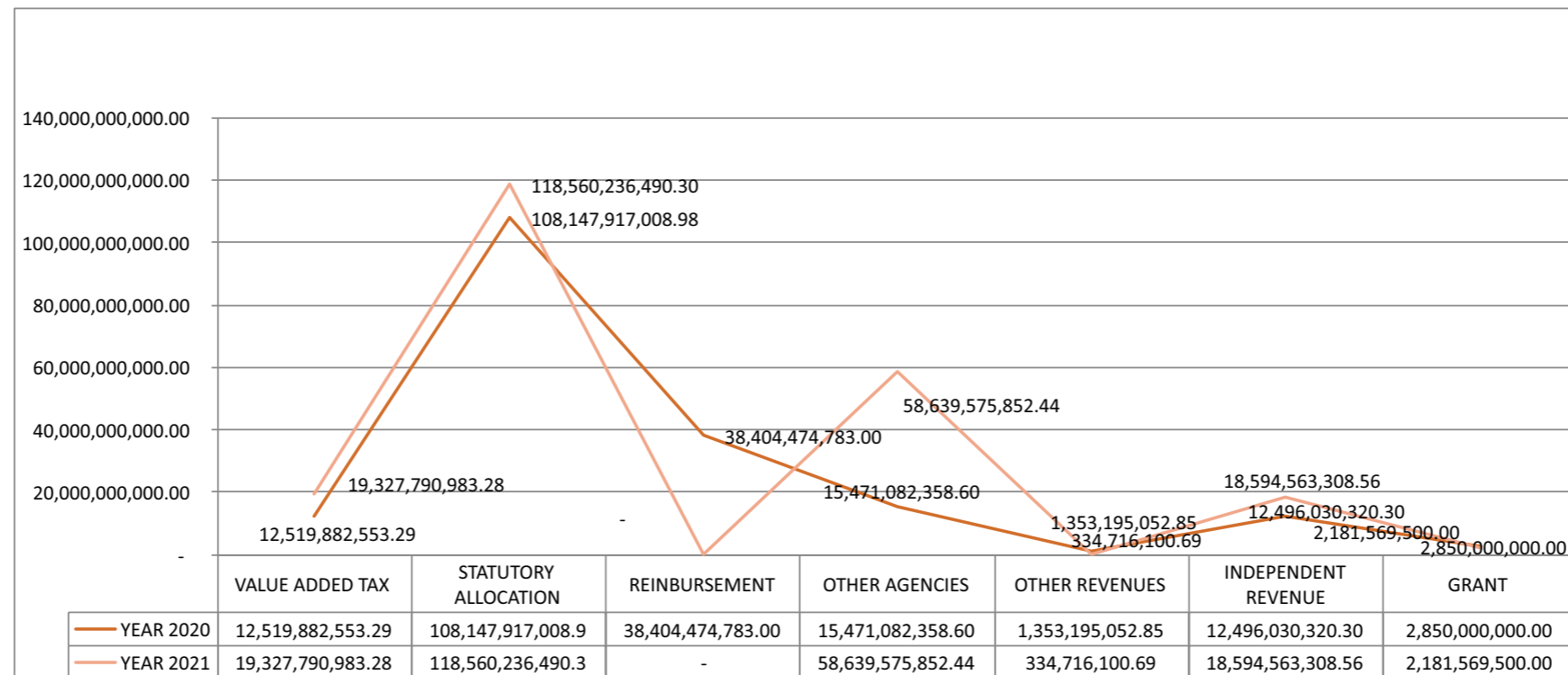




# Financial Statements of the Government of Bayelsa State of Nigeria 2021



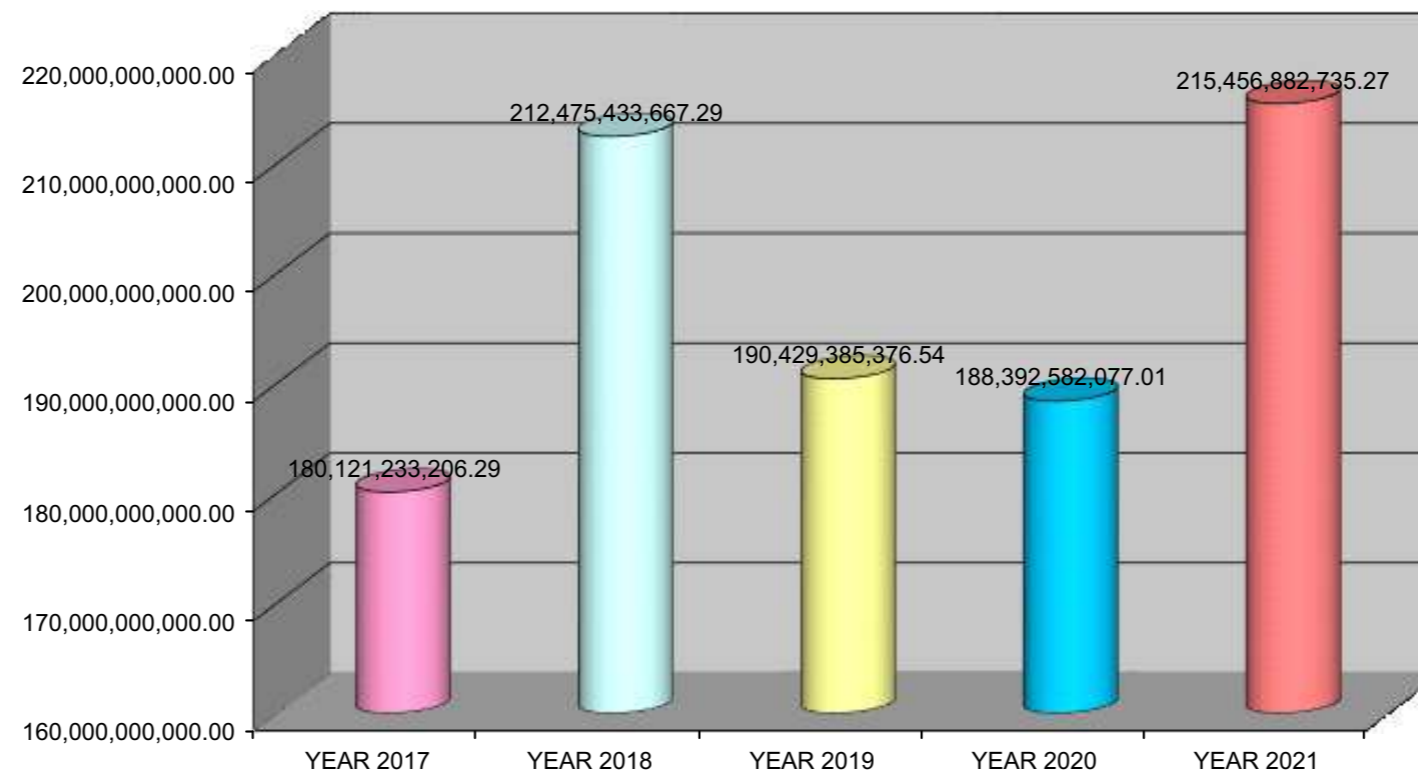
## FINANCIAL GRAPH NO.2 COMPARATIVE ANALYSIS OF BAYELSA STATE GOVERNMENT REVENUE FOR THE YEARS ENDED 31ST DECEMBER, 2020-2021





**FINANCIAL GRAPH NO.3**

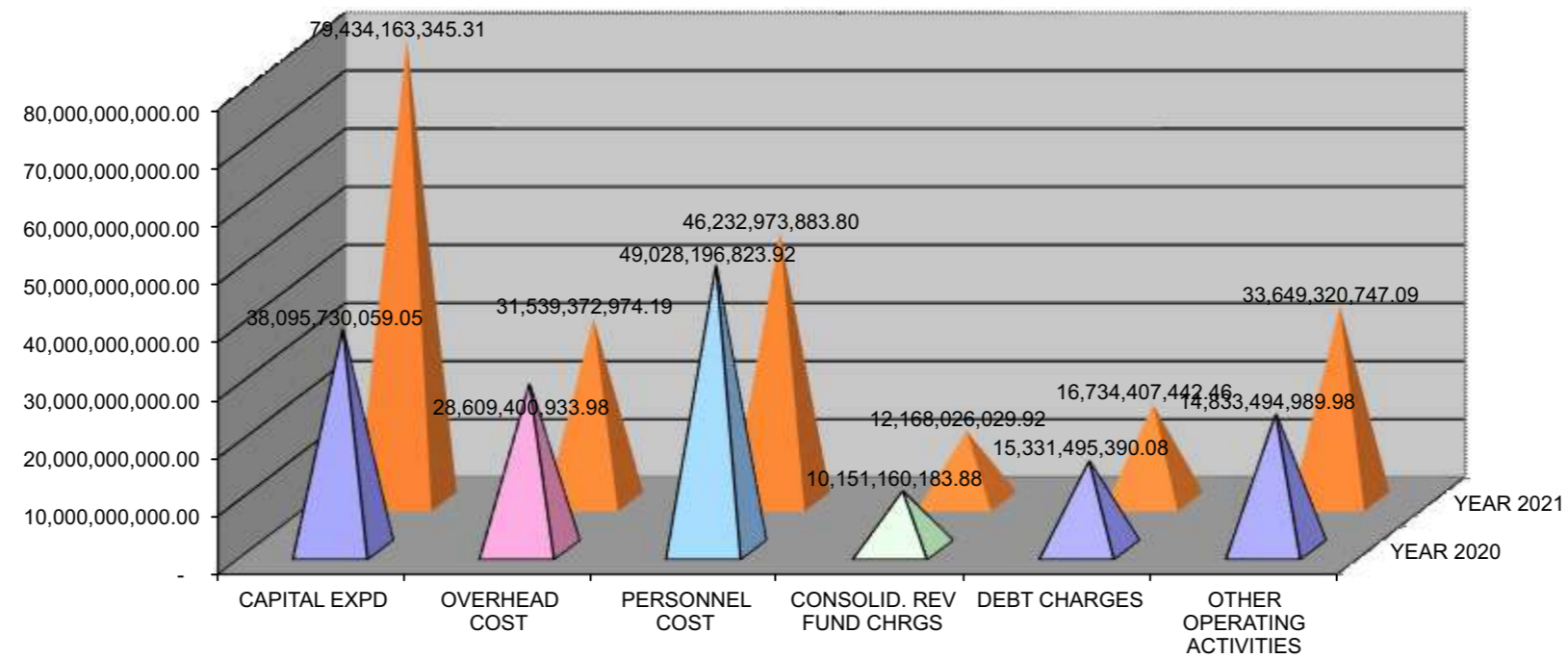
**COMPARATIVE TOTAL REVENUE RECEPTS FOR BAYELSA STATE GOVERNMENT  
FOR THE YEARS ENDED 31ST DECEMBER, 2017-2021**





**FINANCIAL GRAPHS NO.4**

**COMPARATIVE EXPENDITURE PROFILE OF BAYELSA STATE GOVERNMENT  
FOR THE YEARS ENDED 31ST DECEMBER 2020-2021**





**Financial Statements**  
of the Government of  
**Bayelsa State of Nigeria** **2021**



**SAGBAMA/ EKEREMOR ROAD PHASE 1 COMPLETED**