

BAYELSA STATE GOVERNMENT OF NIGERIA



2022 CITIZENS' ACCOUNTABILITY REPORT



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EXECUTIVE GOVERNOR BAYELSA STATE.





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BAYELSA STATE

2022 CITIZENS' ACCOUNTABILITY REPORT



2022 Citizens' Accountability Report On The Implementation Of The 2022 Budget (Budget for Growth 2)

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INTRODUCTION

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency on behalf of the government (of Bayelsa State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2022 and reports on State budget revenue and expenditure for 2022.

Explanation of Key Terms used in this Report:

- Budget – unless otherwise stated, the budget refers to the Final Budget (i.e.) the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.*

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EXECUTIVE SUMMARY

The 2022 Budget of Bayelsa State, the Budget of Growth 2, was passed on the 29th December 2021 and budget implementation commenced on 1st January 2022. The Budget of Growth 2 was crafted with a great sense of optimism believing that the state is on a sustainable path of growth. The gains made in the post Covid-19 era were very crucial to quickly reposition the state's economy for accelerated growth and impactful governance, hence the need to sustain it.

Aggregate revenue performance was 119.3% of the budgeted amount of N314.485 billion in the final budget. Note that this figure includes a total of N9,881 billion opening balance that came from the 2021 audited financial statement closing balance. This aggregate revenue performance is equivalent to N60.788 billion up-surge. Both Internally generated revenue and Federation Account revenue performed in the region of 92.0% to 148.2% respectively. On the expenditure side, the actual total expenditure is about N311.908 billion, while that of budgeted expenditure is N314.465 billion. This shows a positive variation of N2.556 billion or (19.5%) more than the budgeted amount.

The closing surplus balance of N2.556 billion is brought forward to the 2023 fiscal year as an opening balance.

Capital Expenditure performed fairly well at the range of 99.6%. Much of the recurrent expenditure in 2022 was obligatory in nature so, it got a good sunk of its budgeted amount and performed by 98.9%. The bulk of the capital expenditure was largely focussed on completing key functional developmental ongoing projects that can cartelized the envisaged sustain growth, with Very few new ones that were started in the current financial year.

Post Primary Schools Board and Bayelsa State House of Assembly enjoyed the highest proportion of recurrent expenditure, whilst Ministry of Works and Infrastructure, Ministry of Agriculture, and Ministry of Education received the highest proportion of capital expenditure. The performances of these top capital expended MDAs stood at about 100% to 100.1% respectively, with 50.5%, 8.5% and 7.8% Sector share in total Budget and 50.8%, 8.6% and 7.9% in sector share of total actual expenditure.

In order to sustain growth, existing top projects were prioritized in terms of releases of funds that brought about the speedy execution of contracts. About twenty-three general interest focused Citizens projects were largely implemented as planned.

The most material audit findings related to payment of contract without approvals attached to payment vouchers (seven) - all under the Ministry of Works & Infrastructure. Ministry of Transport had three payment vouchers without supporting historical documents for the allocation of purchased vehicles.

It is worthy to note that Bayelsa State has not yet adopted accrual accounting, hence, this report is solely on cash based. Consequently, there was no statement of change in net asset.

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SECTION 1 - BUDGET OUTTURN

This section outlines the performance of the main classifications of revenue and expenditure for Bayelsa State.

The revenue performance (outturn) shows that aggregate revenue performance is about 119.3%; thus about 19.3% different from the anticipated revenue in the final budget. This is equivalent to N60.788 billion naira. The critical causes of this positive deviation in revenue include the realistic revenue forecast made during the post COVID-19 era. This is seen from the increase in actual receipts in FAAC Revenue that did extremely well with an overperformance of 146.2%. This scenario is also applicable in the opening balance that over performed by 519.4 %. However, Internally Generated Revenue and Aids/Grants performed poorly with a negative variance of N1.607 billion and N20.463 billion respectively. Note that the aggregate revenue also includes a total of N9.881billion opening balance that came from the 2021 audited financial statement closing balance.

On the expenditure side, the actual total expenditure is about N311.908 billion, about (99.2%) of the budgeted amount of N314.465 billion. Out of the total Capital expenditure budget of N140.522 billion, the actual capital expenditure was N139.913. billion which was almost the budgeted amount. This indicated that capital expenditure creditably performed by 99.4%. Notwithstanding, the inability of the state to access the desired level of financing (loan from domestic Banks) does not in any-way hampered it's execution of the Capital budget, hence this level of performance. As can be seen, it's underperformance was not too significant (26.8%).

Observe that personnel expenditure (employees' salaries and wages) has a positive variation of N563.584 Million that represents 98.9 % performance. This is because of the Civil Servants/Pensioners friendly policies of the present Government in paying off a considerable sunk of their entitlements/ gratuities monthly. Conversely, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was also about 98.9% that was very impressive. This once more demonstrated Governments strong desire to fulfil all it's statutory obligations.

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Table 1 Budget Outturn

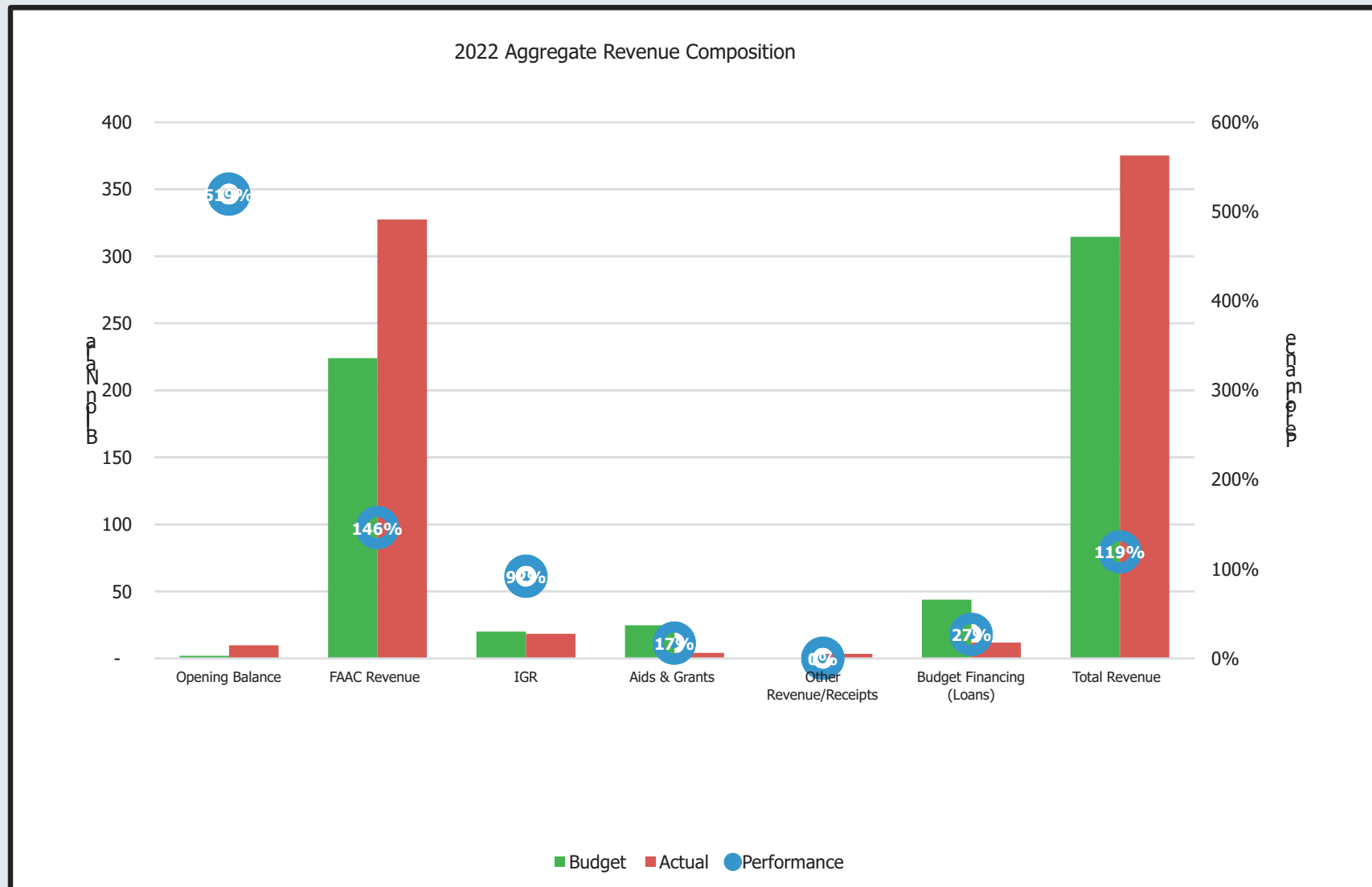
Budget Outturn (Originally Approved vs Actual)					
2022 Revenue Composition Performance					
2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance	1,902,350,833	1,902,350,833	9,881,103,172	7,978,752,339	519.4%
FAAC Revenue	223,980,018,998	223,980,018,998	327,462,256,135	103,482,237,137	146.2%
IGR	20,000,000,000	20,000,000,000	18,392,415,062	-1,607,584,938	92.0%
Aids & Grants	24,700,000,000	24,700,000,000	4,236,900,000	-20,463,100,000	17.2%
Other Revenue/Receipts			3,515,143,497	3,515,143,497	
Budget Financing (Loans)	43,882,649,167	43,882,649,167	11,765,715,495	-32,116,933,672	26.8%
Total Revenue	314,465,018,998	314,465,018,998	375,253,533,361	60,788,514,363	119.3%
2022 Expenditure Performance by Economic Type					
2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	51,893,999,762	51,893,999,762	51,330,415,140	563,584,622	98.9%
Other Recurrent Expenditure	122,048,859,017	122,048,859,017	120,664,194,298	1,384,664,719	98.9%
Capital Expenditure	140,522,160,219	140,522,160,219	139,913,618,350	608,541,869	99.6%
Total Expenditure	314,465,018,998	314,465,018,998	311,908,227,788	2,556,791,210	99.2%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

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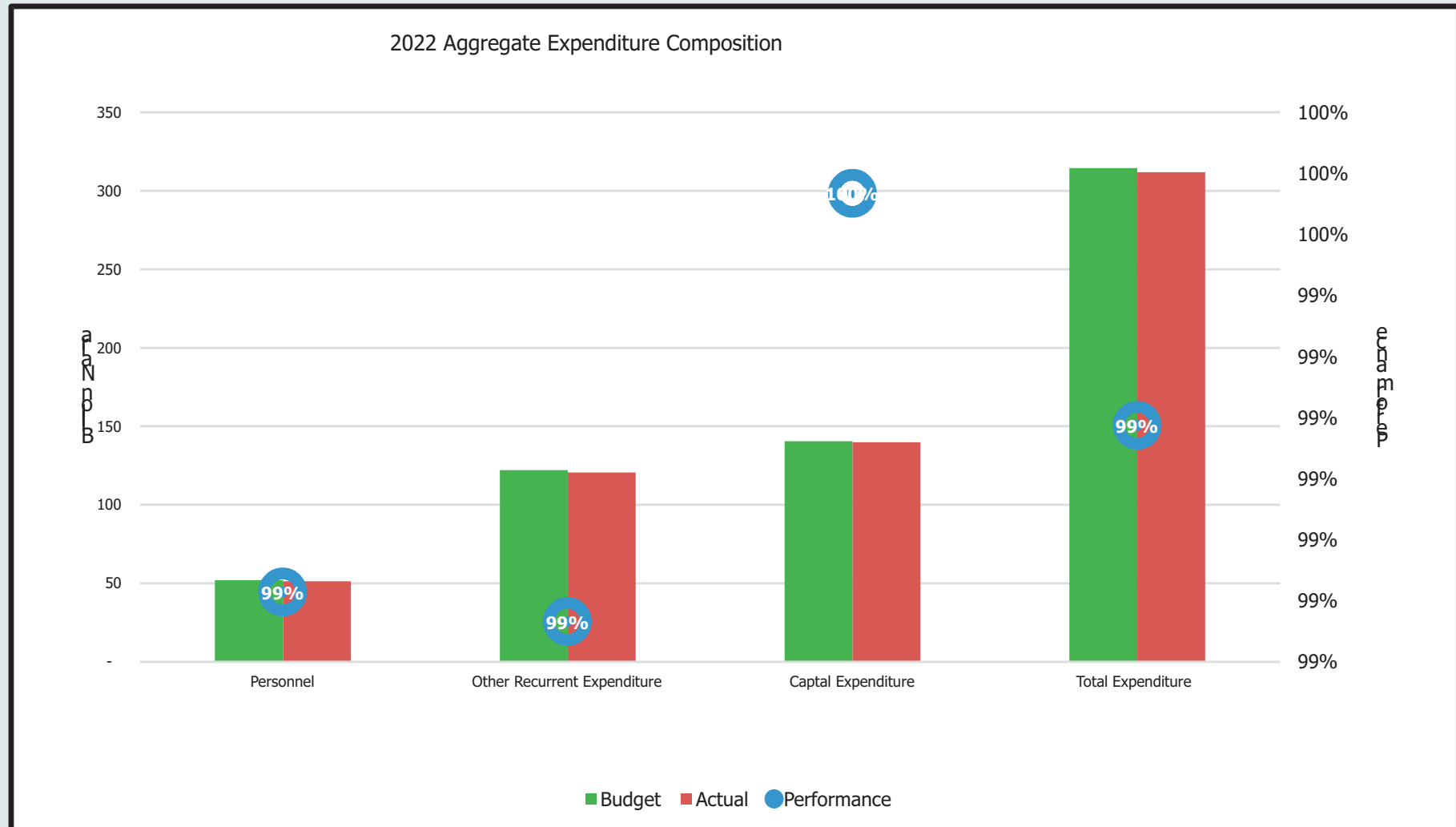
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Figure 1 Budget Outturn Graphs



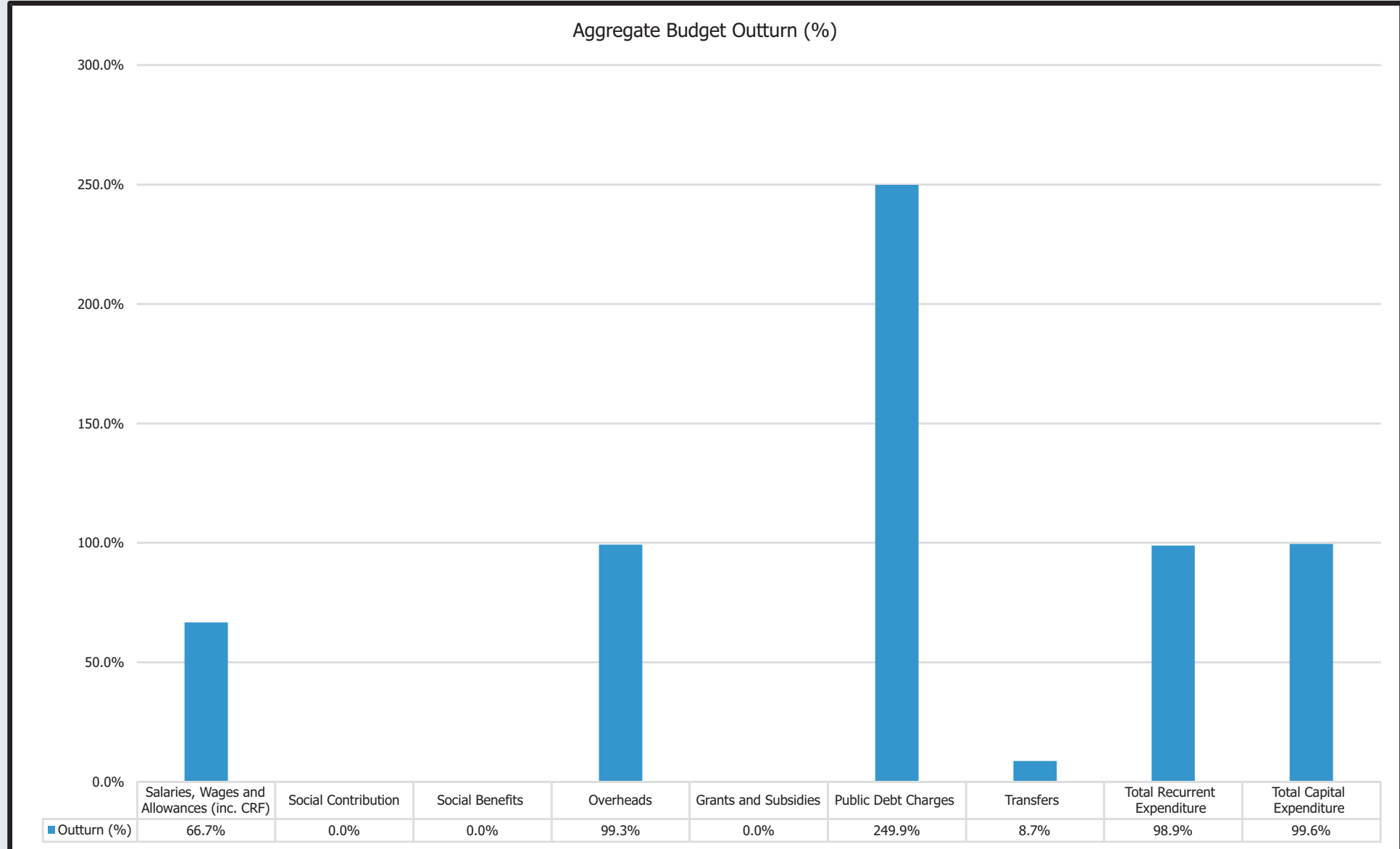
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SECTION 2 - REVENUE OUTTURN

This section outlines the approved and actual revenue generated internally by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

The Bayelsa state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual Budget and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year 2021 was 92.0%. This performance has been attributed to the present administration desire to redefine various existing tax, policies and the introduction of new ones in order to enlarge the tax dragnet. Some of these policies were able to block most revenue linkages. The State Board of Internal Revenue (BIR) in this Administration had been able to enlist and collect tax from most business operators who were before then had evaded tax payment. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 118.7% and 41.8% on a positive and negative variance respectively. This means that budget targets are lower than actual tax revenue, while non-tax actual revenue is below budgeted targets.

The only critical source of Tax Revenue for Bayelsa State is the personal taxes which recorded 118.7%% performance during the period under review. Also, the only key component of the personal taxes in Bayelsa State is the PAYE (mostly from civil servants) which gives the above recorded performance because it is generally deducted at source. This also buttress the fact that Bayelsa State is a civil servants employee state. As indicated in the Table 2 below, except PAYE, there was no tangible collection for property tax and Withholding Tax.

A total of 41.8% performance was recorded on the side of Non-Tax Revenue. A critical review shows that Fees performed higher than Licences and Fines put together with a recorded performance of 40.1%. It's projected amount was N6.352 billion, whereas actual receipt stood at N2.545 billion. Although it performs fairly better than others, it also shows an unrealistic forecasting in this revenue item.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N16.621 billion but N16.557 billion, equivalent to 99.6% was realized. From the above analysis, strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state, because it is the only hope of the State. Following the BIR are the Niger Delta University (NDU) which had a final budget in the tune of N4.909 million while the actual realized was N664.994 million, representing 13544% positive outturn; and the Bayelsa Medical University with a budget of N22.300 Million and N376.270 million as actual; implying a 1687% performance.

Apart from the above MDAs, other MDAs with the highest level of outturn include the Bayelsa State Housing and Property Development Authority; 39857.2%, Bayelsa State Planning and Physical Development Board 5.3%; and Hospital Management Board 3789.1%.

This information is presented in Table 3 below.

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Table 2 Budget Outturn

Internally Generated Revenue Performance					
By Item					
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue	13,043,000,000	13,043,000,000	15,483,100,469	2,440,100,469	118.7%
Personal Taxes:	12,521,000,000	12,521,000,000	15,483,100,469	2,962,100,469	123.7%
Personal Income Tax (PAYE)	4,883,000,000	4,883,000,000	15,483,100,469	10,600,100,469	317.1%
Personnal Income Tax (Direct Assessment Taxes)	7,638,000,000	7,638,000,000	-	7,638,000,000	0.0%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	522,000,000	522,000,000	-	522,000,000	0.0%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax	522,000,000	522,000,000	-	522,000,000	0.0%
Other Taxes N.E.C	-		-	-	
Non-Tax Revenue:	6,957,000,000	6,957,000,000	2,909,314,593	4,047,685,407	41.8%
Licences General	135,500,000	135,500,000	45,385,039	90,114,961	33.5%
Fees – General	6,352,484,600	6,352,484,600	2,545,641,983	3,806,842,617	40.1%
Fines – General	72,316,000	72,316,000	3,086,400	69,229,600	4.3%
Sales – General	4,820,000	4,820,000	199,554,935	194,734,935	4140.1%
Earnings – General	80,000,000	80,000,000	-	80,000,000	0.0%
Rent On Government Buildings – General				-	
Rent on Land and Others – General	51,879,400	51,879,400	34,822,590	17,056,810	67.1%
Repayments				-	
Investment Income	260,000,000	260,000,000	80,804,608	179,195,392	31.1%
Interest Earned			19,038	19,038	
Reimbursement				-	
Miscellaneous Income				-	
Independent Revenue (IGR)	20,000,000,000	20,000,000,000	18,392,415,062	1,607,584,938	92.0%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

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Table 3 Revenue Outturn by MDA

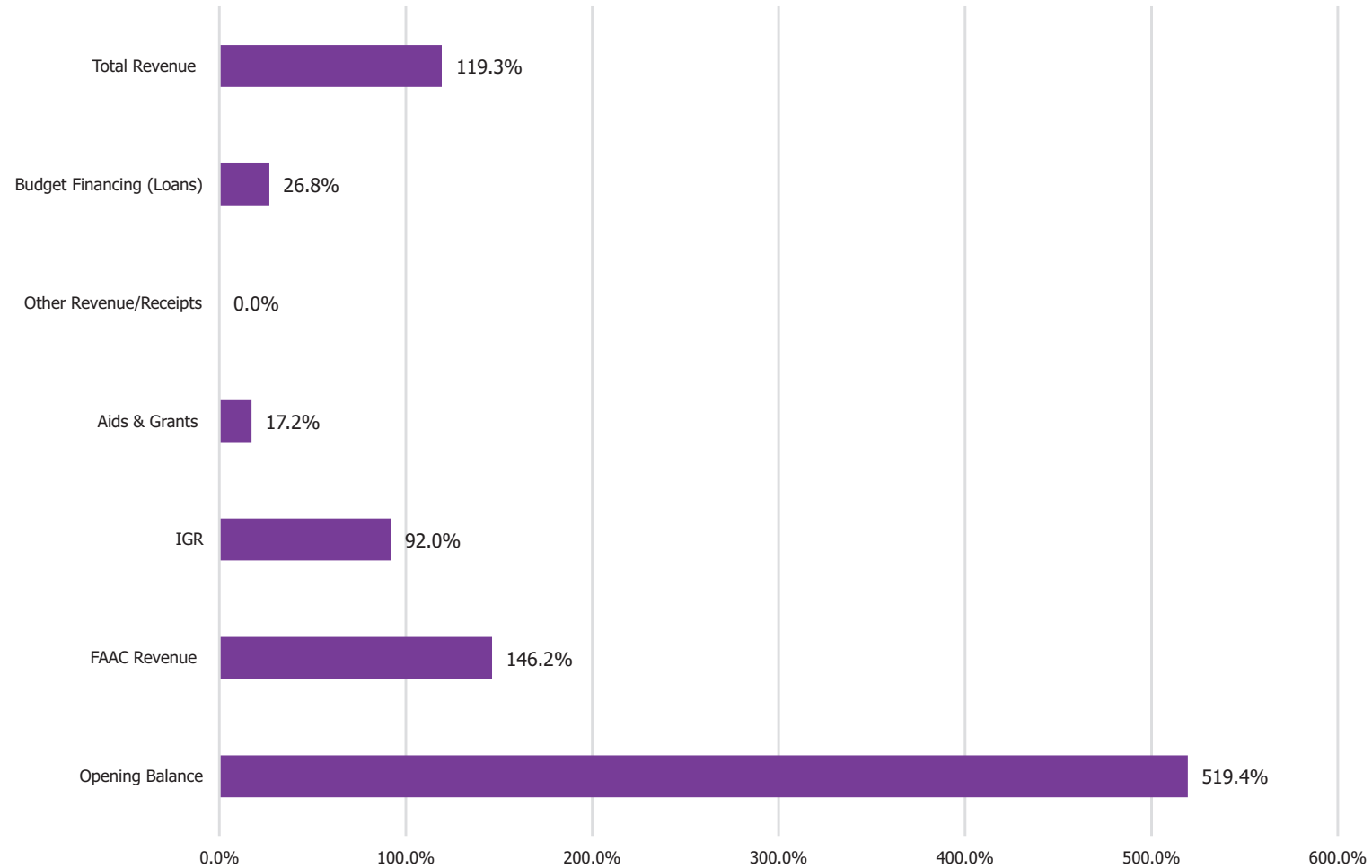
Internally Generated Revenue Performance					
By MDA:					
MDA	2022 Approved Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Bayelsa State Board of Internal Revenue	16,621,832,009	16,621,832,009	16,557,500,793	- 64,331,216	99.6%
Ministry of Finance Incorporated (MOFI)	260,000,000	260,000,000	80,804,608	- 179,195,392	31.1%
Bayelsa State Judiciary (High Court)	16,604,183	16,604,183	28,686,271	12,082,088	172.8%
Bayelsa State Housing and Property Dev. Authority	500,675	500,675	199,554,935	199,054,260	39857.2%
Bayelsa State Hospital Management Board	3,000,000	3,000,000	113,673,204	110,673,204	3789.1%
Niger Delta University Teaching Hospital(NDUTH)	4,909,877	4,909,877	664,994,379	660,084,502	13544.0%
Min. of Trades industry &, Investment	54,379,400	54,379,400	36,482,000	- 17,897,400	67.1%
Medical University	22,300,000	22,300,000	376,270,139	353,970,139	1687.3%
Institute of tourism and Hospitality	105,295,680	105,295,680	6,880,191	- 98,415,489	6.5%
Planning and Physical Development Board	2,000,000,000	2,000,000,000	106,900,948	- 1,893,099,052	5.3%
Min. of Health	49,000,000	49,000,000	20,854,000	- 28,146,000	42.6%
Pilgrim Welfare Board	500,000	500,000	19,847,464	19,347,464	3969.5%
Min. OF Agriculture	80,720,000	80,720,000	8,322,480	- 72,397,520	10.3%
Bayelsa Geographical Information System (BGIS)	759,879,400	759,879,400	100,486,081	- 659,393,319	13.2%
Environmental Sanitation Athourity	20,450,000	20,450,000	42,002,500	21,552,500	205.4%
Other Revenue Collecting Agencies	628,776	628,776	29,155,069	28,526,293	4636.8%
Independent Revenue (IGR)	20,000,000,000	20,000,000,000	18,392,415,062	- 1,607,584,938	92.0%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

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2022 Revenue Composition Performance



SECTION 3 - EXPENDITURE OUTTURN

This section looks at the expenditure outturn and how much expenditure were allocated to each main classification, and how much was actually spent.

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was spent. Broadly, capital expenditure got N140.522 billion which is 44.7% of the total budget size of N314.485 billion, while recurrent expenditure was allocated N173.942 billion, equivalent to 55.3% of the total budget size. It should be observed that the state did not retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N311.908 billion was N139.913 billion representing 44.9%, while actual recurrent spending was allotted the remaining N171.998 billion which is (55.1%) approximately. This also speaks volume in terms of aggregate expenditure outturn. Personnel cost which is part of the recurrent expenditure received about 19.9% of its final budget size, with a variance of N30.944 billion. On the other hand, Overhead expenditures performed about 99.3% with a variance of N414.077 Million. Capital expenditure outturn was N139.913 Billion, implying an insignificant positive deviation of N608.541 billion and performed about 99.6%.. Note that positive variance in expenditure means that budget target is higher than actual expenditure.

A further comparative breakdown of recurrent expenditure as per share of total actual expenditure shows that salaries & wages received the highest share of N62.098 billion (19.9%); followed by Overhead which got N59.879 billion or (19,2%), Public Debt Services received N45.572 billion or (14.5%) and Transfers which received N206.400 Million or (0.1%).

Clearly, with exception of Transfer which recorded 8.7% performance, all other components of recurrent expenditure performed significantly well. Notwithstanding, Grants and Subsidies and Public Debt Services even performed more than the final budget size. (see Grants and Subsidies and Public Debt Services in the table below). This overperformance was due to Government's strong desire to adequately fund all it's tertiary institutions in the State and a strong commitment towards it's debt obligations through these expenditure items.

Note also that the overhead figure of N59.879 billion comprises both the main overhead cost and other operating activities.

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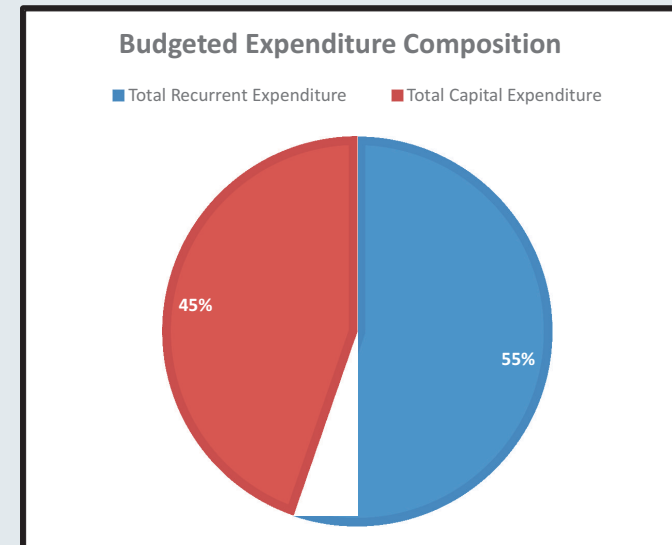
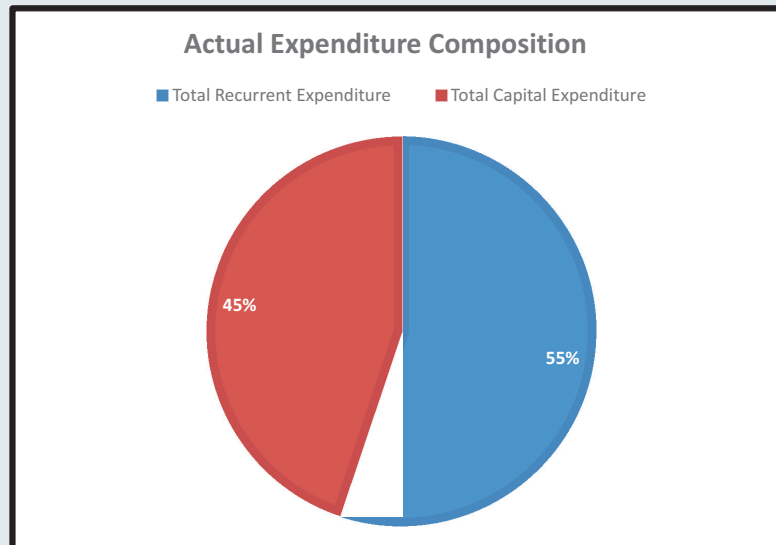
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Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	93,043,827,280	29.6%	62,098,857,551	19.9%	30,944,969,729	66.7%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	-	0.0%	-	0.0%	-	
Overheads	60,293,591,500	19.2%	59,879,514,294	19.2%	414,077,206	99.3%
Grants and Subsidies	-	0.0%	4,236,900,000	1.4%	- 4,236,900,000	
Public Debt Charges	18,235,440,000	5.8%	45,572,936,683	14.6%	- 27,337,496,683	249.9%
Transfers	2,370,000,000	0.8%	206,400,910	0.1%	2,163,599,090	8.7%
Total Recurrent Expenditure	173,942,858,780	55.3%	171,994,609,438	55.1%	1,948,249,342	98.9%
Total Capital Expenditure	140,522,160,218	44.7%	139,913,618,350	44.9%	608,541,868	99.6%
Total Expenditure	314,465,018,998	100.0%	311,908,227,788	100.0%	2,556,791,210	99.2%

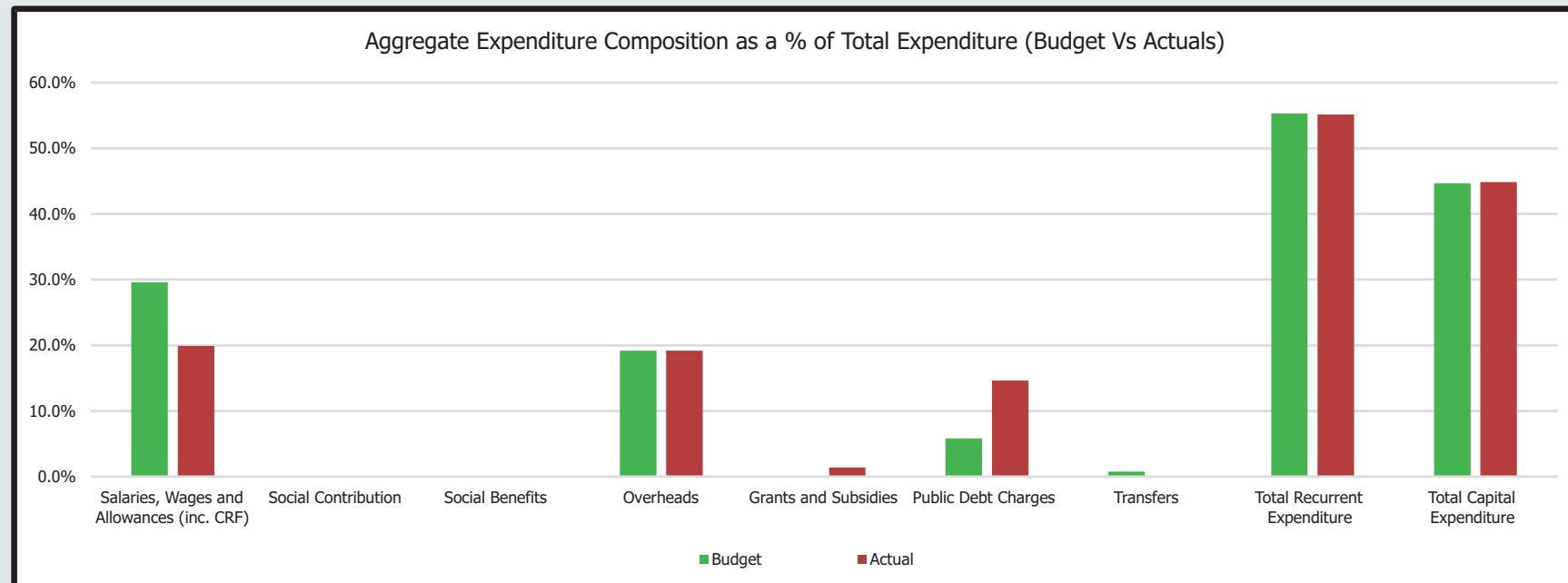
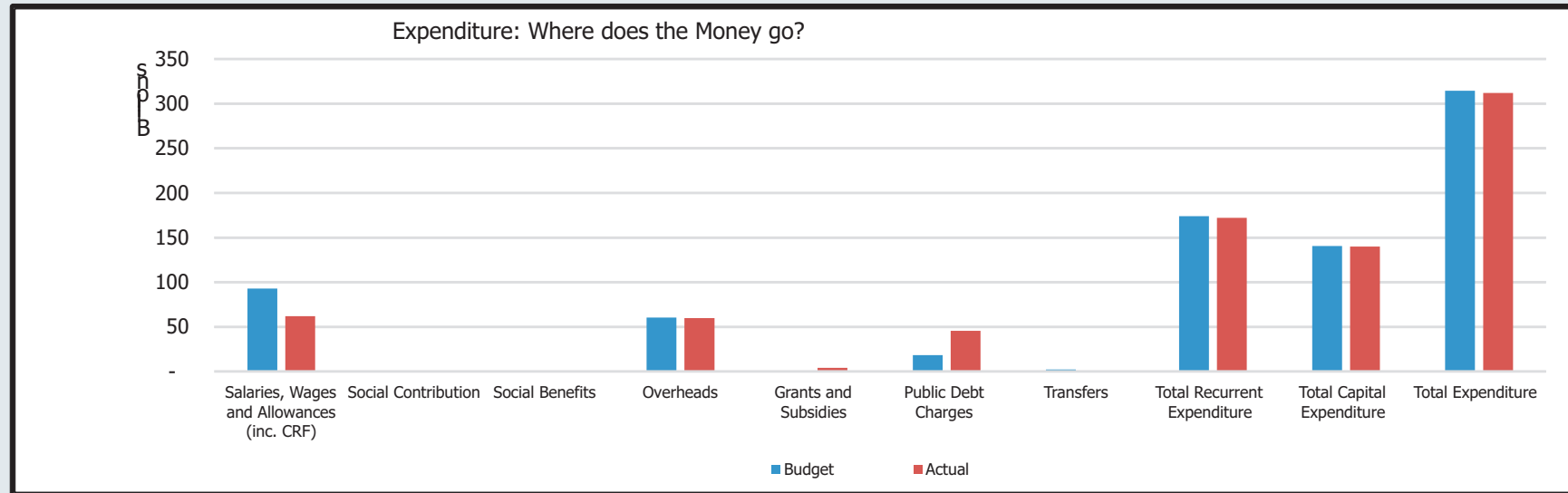
* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 2 Expenditure Composition



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SECTION 4 - AUDIT FINDINGS

This section outlines the findings from the Audit process on the fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Ministry of Works and Infrastructure, and Ministry of Transport had one payment voucher each for wrong classification of expenditure that amounted to N30,000,000.00 and N4,150,000.00 respectively. Also, Ministry of Health had two advance payments without complete documentation amounting N31,210,000.00. In the same vein, Ministry of Transport received two advance payments worth N38,764,000.00 without complete documentation. While Ministry of Mineral Resource also had an advance payment of N3,500,000.00 without complete documentation.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

A payment vouchers totalling N1,012,073,562.50 were presented and paid to Ministry of Transport without for the purchase of vehicles without detailed distribution of these vehicles. Also, Ministry of Works and Infrastructure had a payment voucher worth N480,000,000.00 for the construction of concrete roads in ten communities in each of the 8 LGA's without appropriate/necessary documentation.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Nine vouchers totalling N1,599,697,962.50 billion as presented in Table 5 below.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No finding

F: INVESTMENTS

Nil.

G: AIDS AND GRANTS. No findings.

H: CONTINGENT LIABILITIES ON BANK GUARANTEES. No bank guarantees were issued or outstanding during the FY 2022.

I: PERFORMANCE GUARANTEES. No performance guarantees were issued or outstanding during the FY 2022.

I: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the FY 2021.

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Table 5 Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Min. of Works & Infrastructure: MOW/CAP/129/2022	1	Payment Vouchers without Approval with wrong classification of expenditure.	30,000,000	30,000,000	100.0%
Min. of Transport: ADV/01/07/22, ADV/01/06/22	2	Payment Vouchers without necessary documentation	38,764,400	38,764,400	100.0%
Min. of Transport:	1	Payment for the purchase of vehicles without detailed distribution of these vehicles	1,012,073,562.50	1,012,073,562.50	100.0%
Min. of Health: ADV/02/03/22, BYSG/ADV/1233/22	2	Payment Vouchers without necessary documentation	31,210,000.00	31,210,000.00	100.0%
Min. of Mineral Resources: ADV/01/10/22	1	Payment Vouchers without necessary documentation	3,500,000	3,500,000	100.0%
Min. of Works and Infrastructure: SCCU/CAP/1/22	1	Payment Vouchers without necessary documentation	480,000,000.00	480,000,000.00	100.0%
Total Number of Queries	8		1,752,600,170	1,752,600,170	100.0%

SECTION 5 AUDITED FINANCIAL STATEMENTS

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2022. Some of the highlights (major variances) are as follows:

- Statutory Allocation performed fairly well by 78.1% despite the fall in crude oil price and production in 2022 (as a result of sluggish economic growth due to the post COVID-19 wider global impacts). This is due to the more conservative approach used for the forecasting of this item.*
- 13% Derivation over performed by 155.9% with a slight positive variation of N65.663 billion.*
- The draw- down of Foreign Grants was also significantly lower than budget with a poor performance of 20.2%, due to over ambitious provision in the budget and the inability to receive most of the anticipated grants at the end of the year.*
- Internally Generated Revenue has two components. The Independent-Tax revenue over performed by 118.7% as it solely comes from PAYE. Also, the second component Independent Non-Tax fared significantly below average projections with a 41.8% performance. This was due to the new government's inability to drive this item.*
- Other Federation Account Distributions overperformed tremendously with 1681.3% higher than it's budgeted figure of N3.762 billion, bringing a total positive deviation of about N59.495 billion. This was due the unprecedented inflow of post COVID-19 donations aimed at quickly re-bouncing the economy and other refunds that were not envisage during the forecasting.*
- On the Expenditure side, Capital Expenditure performed extremely well by 99.8%. This is shows State Government was desirous to execute a good sunk of it's prioritized capital projects to sustain the desired growth.*
- A positive variation of N414.077 billion recorded for Overhead Expenditure also attest to the fact that it slightly under performed by 0.7%. This was a deliberate intention of Government to checkmate this expenditure item in order improve the execution of top capital projects.*
- Generally, expenditure performed credibly well with just a little below revenue.*
- In light of this performance, the State still recorded a surplus on operating activities at the end of 2022.*
- Total cash reserves as at the end of 2022 stood at N36.345 billion.*

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Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2021)	Originally Approved 2022 Budget	2022 Supplementary	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	20,126,220,632	1,902,350,833		1,902,350,833.00	9,881,103,172	7,978,752,339.00	519.4%
Statutory Allocation	31,311,431,533	43,034,615,310		43,034,615,310.00	33,589,770,822	- 9,444,844,488.00	78.1%
13% Derivation	87,228,804,957	117,374,420,862		117,374,420,862.00	183,037,987,420	65,663,566,558.00	155.9%
State Government Share of VAT	18,527,782,983	16,233,038,007		16,233,038,007.00	23,788,650,958	7,555,612,951.00	146.5%
Other Federation Account Distributions	59,459,583,853	3,762,410,645		3,762,410,645.00	63,258,195,975	59,495,785,330.00	1681.3%
Independent Tax Revenue	14,624,372,157	13,043,000,000		13,043,000,000.00	15,483,100,469	2,440,100,469.00	118.7%
Independent Non-Tax Revenue	3,970,191,151	6,957,000,000		6,957,000,000.00	2,909,314,593	- 4,047,685,407.00	41.8%
Foreign Grants	2,181,569,500	21,000,000,000		21,000,000,000.00	4,236,900,000	- 16,763,100,000.00	20.2%
Domestic Grants		3,700,000,000		3,700,000,000.00	23,787,650,960	20,087,650,960.00	642.9%
Foreign Loans		-		-	-	-	
Domestic Loans	20,725,336,103	43,882,649,167		43,882,649,167.00	11,765,715,495	- 32,116,933,672.00	26.8%
Other Revenues	334,716,100	43,575,534,174		43,575,534,174.00	3,515,143,497	- 40,060,390,677.00	8.1%
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	258,490,008,969.00	314,465,018,998.00	-	314,465,018,998.00	375,253,533,361.00	60,788,514,363.00	119.3%
Expenditure:							
Salaries, Wages and Allowances	46,232,973,883.00	51,893,999,762.00		51,893,999,762.00	51,330,415,140.00	563,584,622.00	98.9%
CRF Charges (Salary)	12,168,062,029.00	41,149,827,518.00		41,149,827,518.00	10,768,442,411.00	30,381,385,107.00	26.2%
Social Contributions				-	-	-	
Social Benefits				-	-	-	
Overheads	31,539,372,974.00	60,293,591,500.00		60,293,591,500.00	59,879,514,294.00	414,077,206.00	99.3%
Grants & Contributions	33,740,320,750.00			-	4,236,900,000.00	- 4,236,900,000.00	
Public Debt Charges	16,734,407,441.00	18,235,440,000.00		18,235,440,000.00	45,572,936,683.00	27,337,496,683.00	249.9%
Transfers	14,969,401,293.00	2,370,000,000.00		2,370,000,000.00	206,400,910.00	2,163,599,090.00	8.7%
Capital Expenditure	79,343,163,345.00	140,522,160,218.00		140,522,160,218.00	139,913,618,350.00	608,541,868.00	99.6%
Total Expenditure (b)	234,727,701,715.00	314,465,018,998.00	-	314,465,018,998.00	311,908,227,788.00	2,556,791,210.00	99.2%
Surplus/Deficit from Operating Activities	23,762,307,254.00	-	-	-	63,345,305,573.00	58,231,723,153.00	
Gains/Loss on Disposal of Asset				-	-	-	
Gain/Loss on Foreign Exchange Transaction				-	-	-	
Total Non-Operating Revenue/(Expenses)				-	-	-	
Surplus/(Deficit) from Ordinary Activities				-	-	-	
Net Surplus/ (Deficit) for the Period				-	-	-	

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

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SECTION 6 TOP SECTORAL ALLOCATION

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Tables 8, 9 and 10 outline the financial information on top Ministries, Department and Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top ten MDAs. It was observed that for all the sectors listed, except S.A Intergovernmental and Ministry of Budget and Economic Planning whose actual expenditures were equal to budget, actual expenditures for Government House, Post Primary Schools Board, S.A Security fared slightly below budget. On the other hand, actual expenditure was significantly lesser than budget for the other four MDAs under consideration. Aggregate performance for these ten sectors excluding other MDAs expenditure is 81.7%. And except Niger Delta University, General Services (Governor's Office) and Ministry of Environment, the share for each sector is somehow similar both as a percentage of budget and actual expenditure. Post Primary Schools Board got the highest share of 5.1% total actual expenditure, followed by State House of Assembly that had 3.9%. S.A Security and Government House had a sector share in total actual expenditure of 3.4% each. S.A Inter-Governmental and Ministry of Budget and Economic Planning had approximately 2.9% & 2.3% respectively share of actual expenditure. Also, Niger Delta University, Services (Governor's Office) and High Court, the last of the ten-top received 1.7%, 1.1%, 1.0% share in total actual expenditure respectively. The largest share in total actual expenditure for Post Primary Schools Board reflected the desire of the present administration's massive intervention in the education sector

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/Sectors. The sectoral capital expenditure performance shows that apart from Ministry of Works and Infrastructure whose capital actual expenditure was a little higher than budgeted amount, the nine MDAs under consideration received actual capital expenditure slightly lesser than the amount budgeted. As indicated in table 9, Ministry of Works & Infrastructure got the highest actual expenditure which is about N71.069 billion or 50.5% of the total capital budget and 50.8% of sector share in total actual expenditure with a negative variation of about N69.819 million. Which means it over performed by 1%. Ministry of Agriculture received N11.999 billion, equivalent to 8.5% of sector share in total budget with approximately 8.6% of sector share in total actual expenditure. All MDAs performed at 100% except Ministry of Local Government & Community Development that had a performance of 99.9% which seems to be the least, yet, with a sector share in total budget of 2.8%. As was stated earlier, the over performance and the astronomical high sector share in total budget and total actual expenditure of Ministry of Ministry of Works & Infrastructure reflects Government's strong desire to sustain the perceived growth of the economy.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Ministry of Works and Infrastructure received the highest total actual expenditure which is about N71.332 billion (100% performance), with a sector share in total budget and actual expenditure of 22.7% and 22.9% respectively. It was followed by Ministry of Education which got N12.485 billion (100% performance), Ministry of Agriculture had N12.049 billion (95%). While S.A Security and Bayelsa State House of Assembly had N9.998 billion and N9.795 billion actual total expenditure. Ministry of Health, S.A Inter-Governmental and Health Management Board had the least share in total budget of 1.7%, 1.6% and 1.4% respectively. Also, their sector share in total actual expenditure stood at 1.7%, 1.6% and 1.4% respectively

As stated earlier, the high performance of Ministry of Works and Infrastructure tells volumes of Government's strong desire to sustain the post COVID-19 economic fortunes of the state.

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Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Post Primary Schools Board	8,851,392,524	8,850,392,000	1,000,524	100.0%	5.1%	5.1%
Government House	6,257,710,496	5,999,555,000	258,155,496	95.9%	3.6%	3.4%
S.A Security	6,000,000,000	5,999,346,306	653,694	100.0%	3.4%	3.4%
S.A Inter-Governmental Affairs	5,000,000,000	5,000,000,000	-	100.0%	2.9%	2.9%
Min. of Budget & Economic Planning	3,960,000,000	3,960,000,000	-	100.0%	2.3%	2.3%
Niger Delta University (NDU)	5,400,000,000	3,000,000,000	2,400,000,000	55.6%	3.1%	1.7%
Bayelsa State House of Assembly	6,795,845,677	6,795,845,677	-	100.0%	3.9%	3.9%
General Services (Governor's Office)	7,497,555,258	2,000,000,000	5,497,555,258	26.7%	4.3%	1.1%
High Court	2,698,225,885	1,721,000,000	977,225,885	63.8%	1.6%	1.0%
Min. of Environment	2,432,808,423	1,499,357,506	933,450,917	61.6%	1.4%	0.9%
Other MDA Expenditure	119,049,320,516	129,169,112,949	- 10,119,792,433	108.5%	68.4%	74.2%
Total (Except Other MDA Expenditure)	54,893,538,263	44,825,496,489	10,068,041,774	81.7%	31.6%	25.8%
Total Budgeted Expenditure	173,942,858,779	173,994,609,438	- 51,750,659	100.0%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

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Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Min. of Works & Infrastructure	71,000,000,000	71,069,819,185	- 69,819,185	100.1%	50.5%	50.8%
Ministry Agriculture	12,000,000,000	11,999,450,000	550,000	100.0%	8.5%	8.6%
Min. of Education	11,000,000,000	10,999,699,500	300,500	100.0%	7.8%	7.9%
Ministry of Budget & Economic Planning	5,000,000,000	4,999,450,000	550,000	100.0%	3.6%	3.6%
Ministry of Health	4,000,000,000	3,999,455,467	544,533	100.0%	2.8%	2.9%
S.A Security	4,000,000,000	3,999,100,000	900,000	100.0%	2.8%	2.9%
Min. of Local Government & Community Development	3,950,000,000	3,945,040,000	4,960,000	99.9%	2.8%	2.8%
Min. of Environment	2,500,000,000	2,499,111,000	889,000	100.0%	1.8%	1.8%
High Court	2,000,000,000	1,999,725,000	275,000	100.0%	1.4%	1.4%
Min. of Special Projects	1,800,000,000	1,799,999,717	283	100.0%	1.3%	1.3%
Other MDA Expenditure	23,272,160,218	22,602,768,481	669,391,737	97.1%	16.6%	16.2%
Total (Except Other MDA Expenditure)	117,250,000,000	117,310,849,869	- 60,849,869	100.1%	83.4%	83.8%
Total Budgeted Expenditure	140,522,160,218	139,913,618,350	608,541,868	99.6%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

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Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works & Infrastructure	71,335,880,069	71,332,737,808	3,142,261	100.0%	22.7%	22.9%
Ministry of Education	12,486,050,335	12,485,749,992	300,343	100.0%	4.0%	4.0%
Ministry of Agriculture	12,586,368,783	12,049,763,913	536,604,870	95.7%	4.0%	3.9%
S.A Security	10,000,000,000	9,998,446,306	1,553,694	100.0%	3.2%	3.2%
Bayelsa State House of Assembly	9,795,445,677	9,795,844,677	- 399,000	100.0%	3.1%	3.1%
Post Primary Schools Board	9,101,392,524	8,850,390,000	251,002,524	97.2%	2.9%	2.8%
Government House	7,257,710,496	6,540,621,891	717,088,605	90.1%	2.3%	2.1%
Ministry of Health	5,437,277,000	5,435,574,685	1,702,315	100.0%	1.7%	1.7%
S.A Inter-Governmental Affairs	5,000,000,000	5,000,000,000	-	100.0%	1.6%	1.6%
Health Management Board	4,505,516,553	4,394,946,624	110,569,929	97.5%	1.4%	1.4%
Other MDA Expenditure	166,959,377,561	166,024,151,892	935,225,669	99.4%	53.1%	53.2%
Total (Except Other MDA Expenditure)	147,505,641,437	145,884,075,896	1,621,565,541	98.9%	46.9%	46.8%
Total Budgeted Expenditure	314,465,018,998	311,908,227,788	2,556,791,210	99.2%		

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

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Figure 2. Top Ten Recurrent Expenditure Sectors / MDAs Graph



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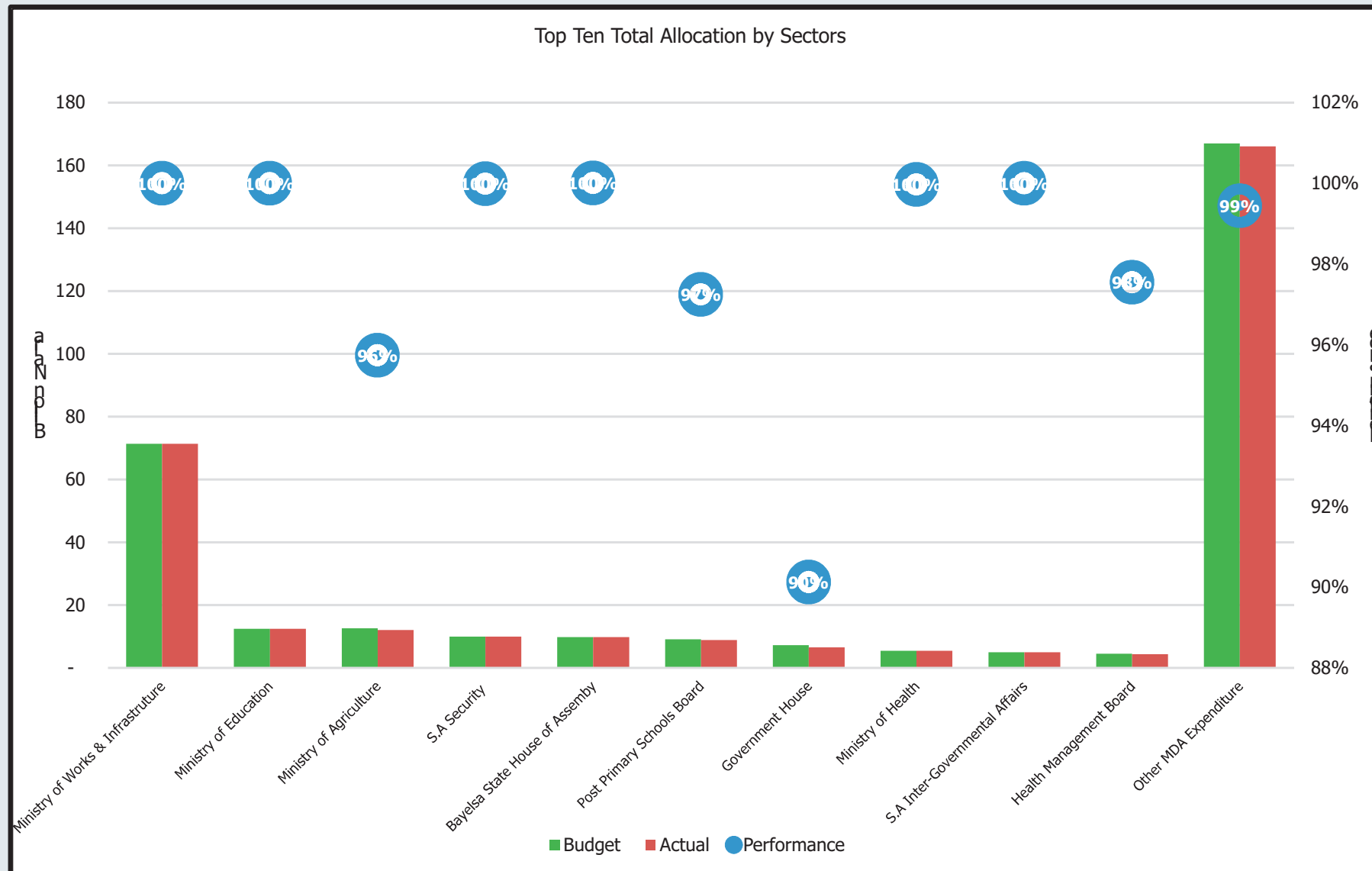
Figure 3. Top Ten Capital Expenditure Sectors / MDAs Graph



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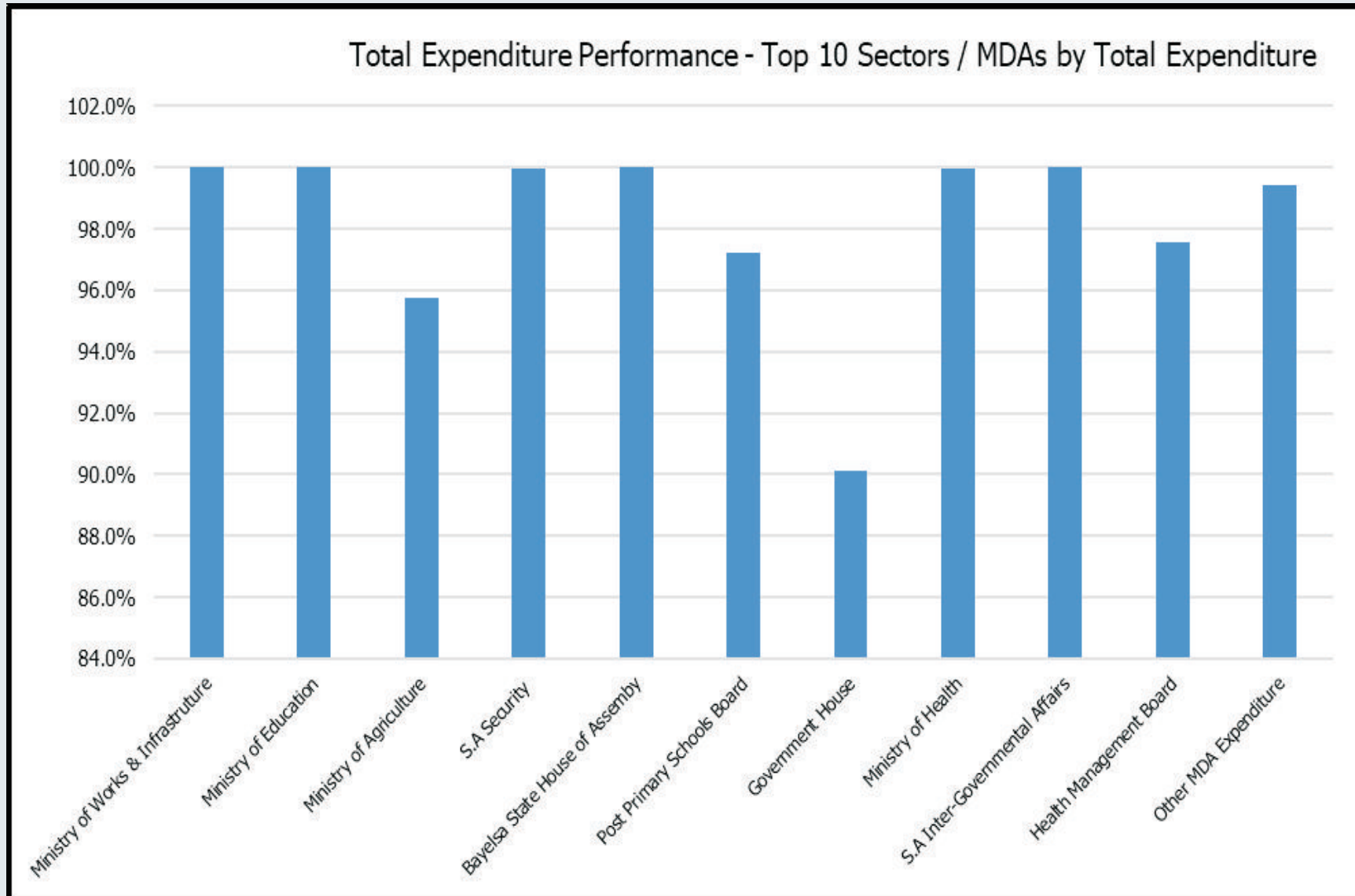
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Total Expenditure Performance- Top 10 Sectors / MDAs by Total Expenditure



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SECTION 7 TOP VALUE CAPITAL PROJECTS

This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

The construction of Nembe/Brass Road, the construction of AIT/ Igbogene Outer-Ring road, the construction of Yenagoa/Oporoma Road, the construction of Sagbama – Ekeremor road, construction of Glory Drive road and the construction of Media House, yenagoa were some of the top valued projects of Government, budgeted and implemented in the 2022 fiscal year budget. Their performances stood at 810.2%, 257.7%, 172.7%, 58.8%, 184.5 and 133.1% respectively. Although some of these projects had been completed, some are still ongoing and have reached advance stages. In-order to ensure their continuity of these on-going projects, they are also captured in the 2023 budget for completion.

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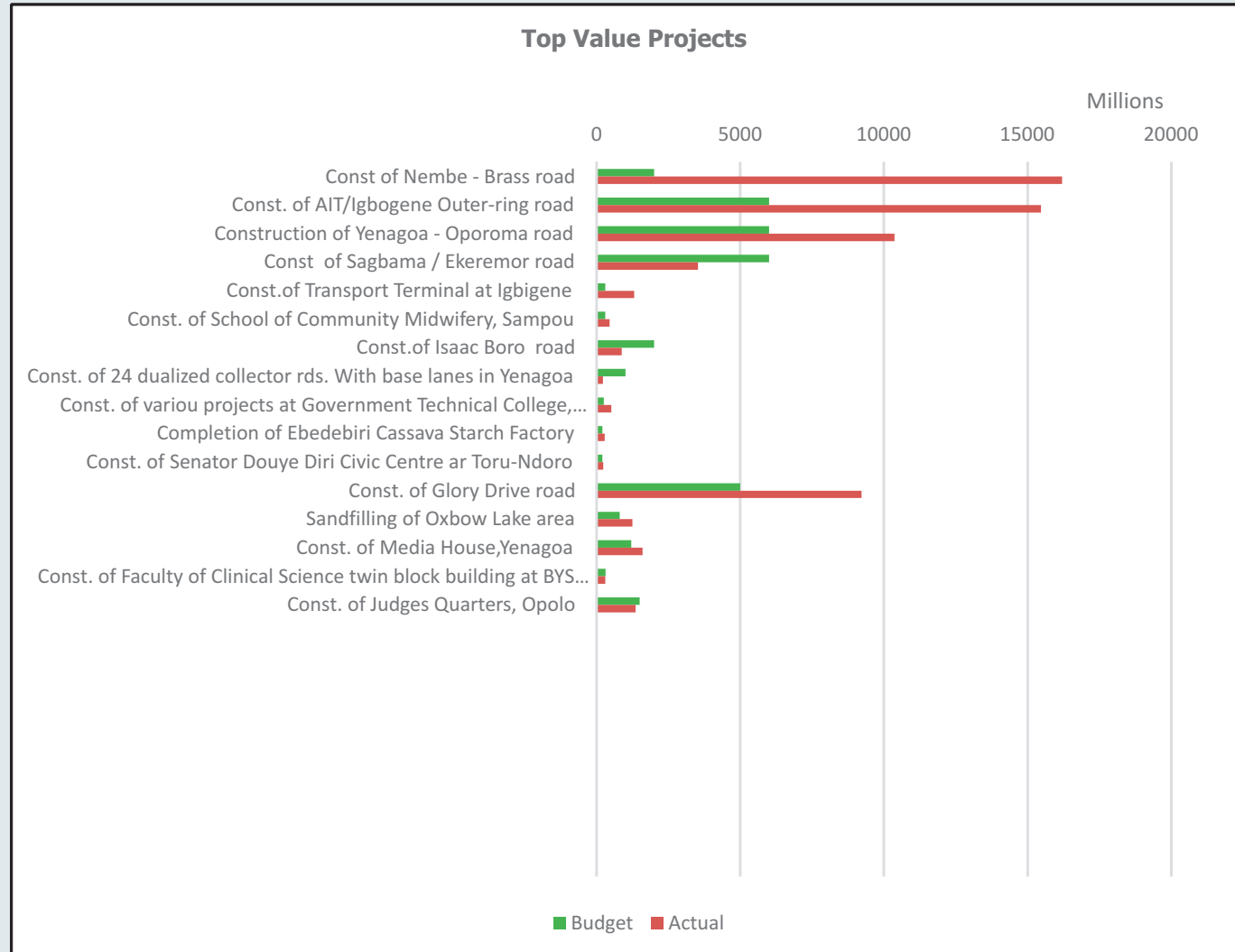
Table 11 Largest Projects

Top Value Projects									
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status	
Const of Nembe - Brass road	Nembe/Brass	17	Works	2,000,000,000	16,204,071,665	- 14,204,071,665	810.2%	Ongoing	
Const. of AIT/Igbogere Outer-ring road	Yenagoa	17	Works	6,000,000,000	15,464,366,354	- 9,464,366,354	257.7%	Ongoing	
Construction of Yenagoa - Oporoma road	Yenagoa/Oporoma	17	Works	6,000,000,000	10,364,585,046	- 4,364,585,046	172.7%	Ongoing	
Const. of Sagbama /Ekeremor road	Sagbama	17	Works	6,000,000,000	3,525,260,026	- 2,474,739,974	58.8%	Ongoing	
Const. of Transport Terminal at Igbigere	Yenagoa	17	Works	300,000,000	1,308,036,772	- 1,008,036,772	436.0%	Complete	
Const. of School of Community Midwifery, Sampou	Kobkuma/Opokuma	4	Health	300,000,000	445,948,222	- 145,948,222	148.6%	Ongoing	
Const. of Isaac Boro road	Yenagoa	17	Works	2,000,000,000	868,311,118	- 1,131,688,882	43.4%	Complete	
Const. of 24 dualized collector rds. With base lanes in Yenagoa	Yenagoa	17	Works	1,000,000,000	215,325,985	- 784,674,015	21.5%	Ongoing	
Const. of various projects at Government Technical College, Ofoni	Sagbama	5	Works	250,000,000	513,647,349	- 263,647,349	205.5%	Ongoing	
Completion of Ebedebiri Cassava Starch Factory	Sagbama	3	Works	200,000,000	276,671,800	- 76,671,800	138.3%	Complete	
Const. of Senator Douye Diri Civic Centre at Toru-Ndoro	Sagbama	8	Works	200,000,000	224,828,574	- 24,828,574	112.4%	Ongoing	
Const. of Glory Drive road	Yenagoa	17	Works	5,000,000,000	9,223,479,119	- 4,223,479,119	184.5%	Ongoing	
Sandfilling of Oxbow Lake area	Yenagoa	6	works	800,000,000	1,241,124,870	- 441,124,870	155.1%	Complete	
Const. of Media House, Yenagoa	Yenagoa	11	Works	1,200,000,000	1,597,121,551	- 397,121,551	133.1%	Complete	
Const. of Faculty of Clinical Science twin block building at BYS Medical University	Yenagoa	5	Works	310,000,000	300,000,000	- 10,000,000	96.8%	Complete	
Const. of Judges Quarters, Opobo	Yenagoa	13	Works	1,500,000,000	1,359,760,969	- 140,239,031	90.7%	Complete	
						-			
						-			

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Figure 4. Largest Projects Graph



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SECTION 8 CITIZEN-NOMINATED PROJECTS - IMPLEMENTATION STATUS REPORT

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Only twenty-five citizens nominated projects were included in the 2022 Budget and all were implemented, though at various levels of completion and performance. Some of them includes the following: Construction of Nembe/Brass road, construction of Yenagoa/Oporoma road, Construction of Sagbama/ Ekeremor road, Construction of AIT/Igbogene Outer-Ring road, Construction of Glory Drive Yenagoa, Renovation of 6 classroom block at Community, Primary School Sabageria, Construction of Staff Quarters at G.G.S Kiama, Construction of perimeter fencing of Model Primary School Ukubie, Construction of buildings at School of Midwifery Sampou, Construction of Cottage Hospital Ogbogoro, Construction of Media House Yenagoa, Completion of Ogbia Referral Hospital, Construction of Nembe/Brass road, Renovation of 6 classroom block at Community Primary School Ayamasa, Construction of Goodnews road Azikoro and provision of Solar Street lights in Yenagoa.

The construction of Igbogene/AIT Outer ring road, Glory Drive Yenagoa, and Bayelsa State Media House are priority projects, and as such requires urgency in their execution that leads to an appreciable levels of completion within the fiscal year under review.

The construction of Yenagoa/Oporoma road is another top priority of the State Government targeted to open up the hinterland of the Central Senatorial District, particularly Oporoma the Southern Ijaw Local Government Area Headquarters for drastic economic development. Although this project was started by previous administrations, it was a bit delayed due to budgetary re-adjustments in 2020. However, work had resumed since and payments were captured in the 2022 budget and the contract and project are going on steadily.

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Table 12 Largest Projects

Citizens Nominated Projects								
Project	Project Location	Program me Code	MDA Responsible	2022 Final Budget	2022 Actual	Variance*	Performance (%)*	Completion Status
Construction of Yenagoa - Oporoma road	Yenagoa/Oporoma	17	Works	6,000,000,000	10,364,585,046	- 4,364,585,046	172.7%	Ongoing
Renovation of 6 classroom block at Community Pry School Sabagrela	Kobkuma/Opokuma	5	Education	100,000,000	90,903,634	9,096,366	90.9%	Ongoing
Renovation of staff quarters at G.G.S Kiama	Kobkuma/Opokuma	5	Education	9,200,000	9,000,000	200,000	97.8%	Ongoing
Const. of perimeter fencing at Model Pry. School Ukubie	Ukubie in SIGA	5	Education	39,000,000	40,000,000	- 1,000,000	102.6%	Ongoing
Const. of School of Community Midwifery, Sampou	Kobkuma/Opokuma	5	Health	500,000,000	445,948,222	54,051,778	89.2%	Complete
Const. of teachers quarters/6 classroom block at Liama	Brass	5	Works	120,000,000	117,074,853	2,925,147	97.6%	Complete
Const. of 16 classrooms block at C.P.S Ekeni	Southern Ijaw	5	Works	15,200,000	15,145,009	54,991	99.6%	Complete
Renovation of five classroom block with three toilets at St. Paul's Pry. School, Ayama-Ijaw	Southern Ijaw	5	Education	15,800,000	15,789,212	10,788	99.9%	Ongoing
Const./Repair of Okaka main water works	Yenagoa	10	Water Resources	27,000,000	25,000,000	2,000,000	92.6%	Ongoing
Const. of School Rd. Edepie	Yenagoa	17	Works	300,000,000	220,542,207	79,457,793	73.5%	Complete
Renovation of 3 classroom & 6 room toilet at C.S.S Biogbo	Yenagoa	5	Education	11,000,000	10,516,030	483,970	95.6%	Complete
Const. of AITigbogone Outer-ring road	Yenagoa	17	Works	6,000,000,000	15,464,366,354	- 9,464,366,354	257.7%	Ongoing
Const. of Cottage Ogbogoro Hospital	Yenagoa	4	Health	100,000,000	87,550,550	12,449,450	87.6%	Ongoing
Const./renovation of Govt. Technical College at Swali	Yenagoa	5	Works		143,177,931	- 143,177,931		Complete
Const. of 24 dualized collector rds. With base lanes in Yenagoa	Yenagoa	17	Works	500,000,000	215,325,985	284,674,015	43.1%	Ongoing
Provision of Solar street lights in Yenagoa	Yenagoa	14	Energy	200,000,000	104,721,875	95,278,125	52.4%	Ongoing
Const. of Goodnews road, Azikoro	Yenagoa	17	Works	106,000,000	105,000,000	1,000,000	99.1%	Complete
Const. of Isaac Boro road	Yenagoa	17	Works	2,000,000,000	868,311,118	1,131,688,882	43.4%	Complete
Const. of Corpers lodge at Com. Girls Sec. Sch. at Emeyal	Ogbia	6	Works	30,000,000	24,527,408	5,472,592	81.8%	Ongoing
Nembe/Bassanbiri Water works	Nembe	10	Water Resources	44,000,000	34,381,000	9,619,000	78.1%	Complete
Const. of Nembe - Brass road	Nembe/Brass	17	Works	7,000,000,000	16,204,071,665	- 9,204,071,665	231.5%	Complete
Renovation of 6 classroom block with 3 offices at CPS Ema	Ogbia	5	Education	50,000,000	45,413,140	4,586,860	90.8%	Complete
Completion of Ogbia Referral Hospital	Ogbia	4	Health	100,000,000	120,825,300	- 20,825,300	120.8%	Complete
Const. of Sagbama/Ekeremor road	Sagbama	15	Works	6,000,000,000	1,000,000,000	5,000,000,000	16.7%	Ongoing
Renovation of Com. Pry. Sch. (!) Ayamas	Ekeremor	15	Education	150,000,000	56,566,321	93,433,679	37.7%	Complete

* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

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Figure 5 Citizens Nominated Projects Graph



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SECTION 9 PUBLIC CONSULTATIONS WITH CITIZENS PRESENTING THE ANNUAL FINANCIAL STATEMENTS

In any democratic setting, every responsible citizen has the right to know how communal wealth is been expended in the delivery of public infrastructure and services. Citizens have to be well informed on the management of public fund and how the budget affects their lives.

The SIFTAS Program is an attempt targeted to achieve transparency in public governance, openness, effectiveness, accountability and citizens participation. Although the program is gone, Bayelsa State had successfully domesticated it into it's public finance management space.

The Citizens Accountability Report (CAR) is an element in the SIFTAS program that is targeted to achieve the above mentioned laudable objectives.

The Citizens Accountability report is based on State's audited Financial Statement for the financial year 2022 and report on the State Budget revenue and expenditure for 2021.

Sequel to this, the Bayelsa State Government through the Ministry of Finance, Budget & Economic Planning held a public interactive secession with the citizens of Bayelsa State on the 9th of September, 2021.

In attendance were traditional rulers, Community leaders, different Women groups, different Civil Society groups, non- governmental groups, and government officials.

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