



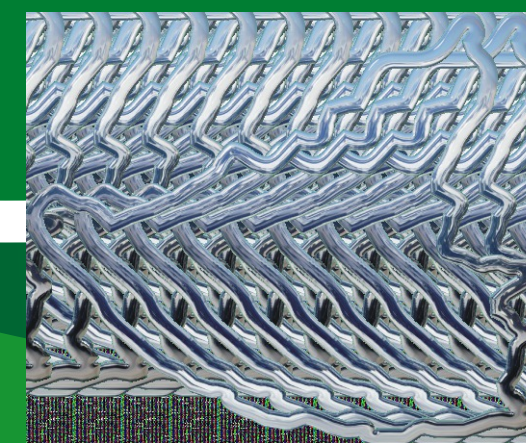
FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2023

ANNUAL REPORT OF THE ACCOUNTANT-GENERAL BAYELSA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA



Bayelsa

THE GLORY OF ALL LANDS

THIS IS THE FIRST TIME ADOPTION OF IPSAS ACCRUAL

FINANCIAL STATEMENTS

OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

20 23



Bayelsa

THE GLORY OF ALL LANDS



H I S E X E C E L L E N C Y
SENATOR DOUYE DIRI
GOVERNOR, BAYELSA STATE



H I S E X E C E L L E N C Y
SENATOR LAWRENCE EWHRUDJAKPOR
DEPUTY GOVERNOR, BAYELSA STATE



MR. MAXWELL EBIBAI
HONOURABLE COMMISSIONER FOR FINANCE



IFIDI TOKONI (FCA, FCTI)
ACCOUNTANT - GENERAL



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



DIRECTOR AND STAFF OF FINAL ACCOUNTS UNIT



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REPORT OF THE ACCOUNTANT-GENERAL BAYELSA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023.

INTRODUCTION

In compliance with the International Public Sector Accounting Standards (IPSAS) accrual basis of accounting, and 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, 2023 together with the financial statements.

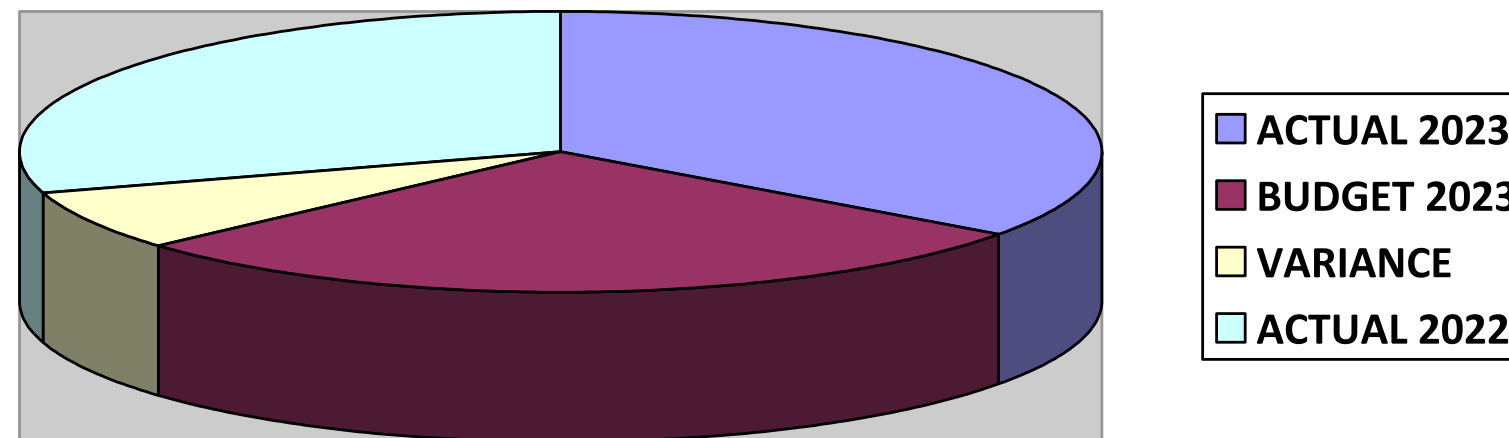
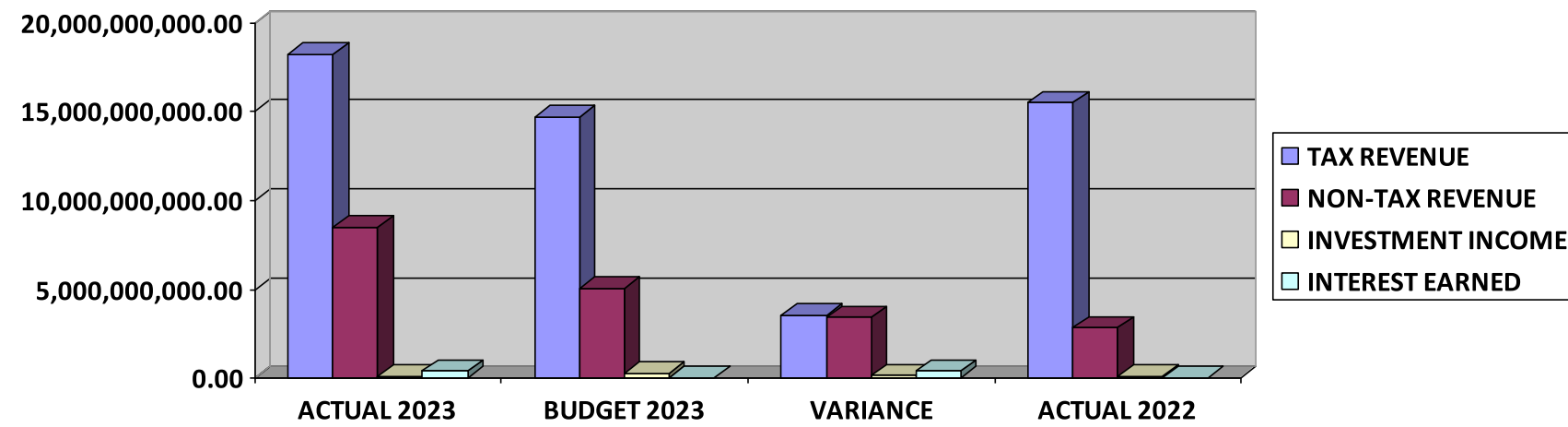
INTERNALLY GENERATED REVENUE

The Bayelsa State Internally Generated Revenue for the 2023 financial year stands at N27.197 Billion as against N18.392 Billion in 2022. This represents an increase of 47.87% over the actual revenue collected in year 2022 and an increase of 35.99% over budgeted internal revenue of N20.00 Billion for the 2023 financial year. However, the accumulated receivables arising from Non Tax Revenue over the years, stand at N0.694 Billion Naira.



INTERNALLY GENERATED REVENUE

	Notes	Actual 2023	APPROVED BUDGET 2023	VARIANCE	Actual (2022)
				₦	₦
			A		
Tax Revenue	5	18,212,916,199.59	14,683,367,722.17	3,529,548,477.42	15,483,100,469.29
Non-Tax Revenue	6	8,472,524,717.38	5,056,632,277.83	3,415,892,439.55	2,828,490,949.68
Investment Income	7	103,362,178.27	260,000,000.00	(156,637,821.73)	80,804,608.25
Interest Earned	8	408,691,519.15	00	408,691,519.15	19,034.89
TOTAL		27,197,494,614.39	20,000,000,000.00	7,197,494,614.39	18,392,415,062.11

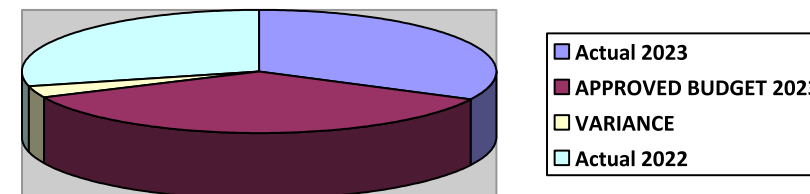
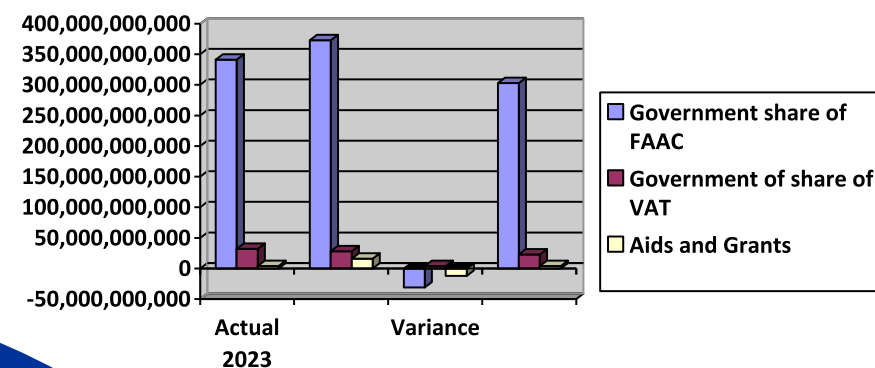


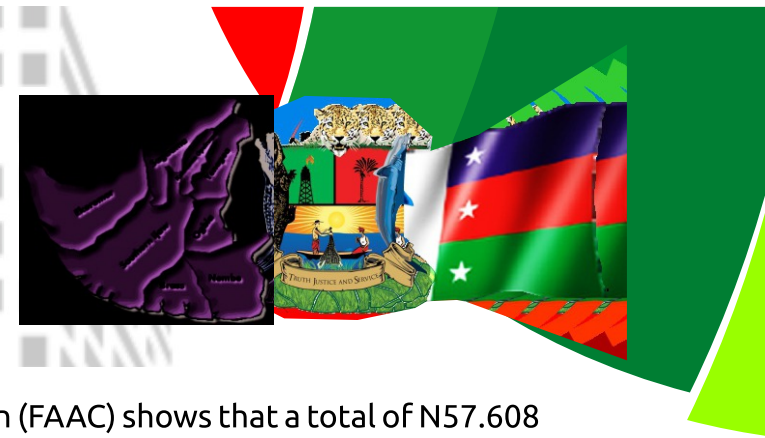


STATUTORY ALLOCATION & VALUE ADDED TAX & OTHER RECEIPTS

During the year 2023, Bayelsa State Government received a total revenue of N374.894 Billion Naira from FAAC as against the budgeted amount of N401.412 Billion in the same year. The Share of Statutory Allocation (FAAC) was N341.993 Billion, While receipt for Value Added Tax (VAT) was N32.901 Billion. Also during the year under review, a total of N2.00 Billion Naira was received from the Federal Government as Palliative and a total of N2.670 billion Naira was received from foreign donors as Aids/ Grants.

	Notes	Actual 2023	APPROVED BUDGET 2023	VARIANCE	Actual (2022)
				₦	₦
			A		
REVENUE					
Government Share of FAAC (Statutory Revenue)	1 3	341,993,113,284.19	373,253,380,560.00	(31,268,579,282.40)	303,674,605,176.76
Government Share of VAT	4	32,900,854,991.82	28,158,198,364.00	4,742,656,627.82	23,788,650,958.96
Aid & Grants	9	4,670,077,169.91	16,700,000,000.00	(12,905,609,195.74)	4,236,900,000.00
TOTAL		379,564,045,445.92	484,271,578,563.84	104,707,533,117.92	335,215,299,633.56



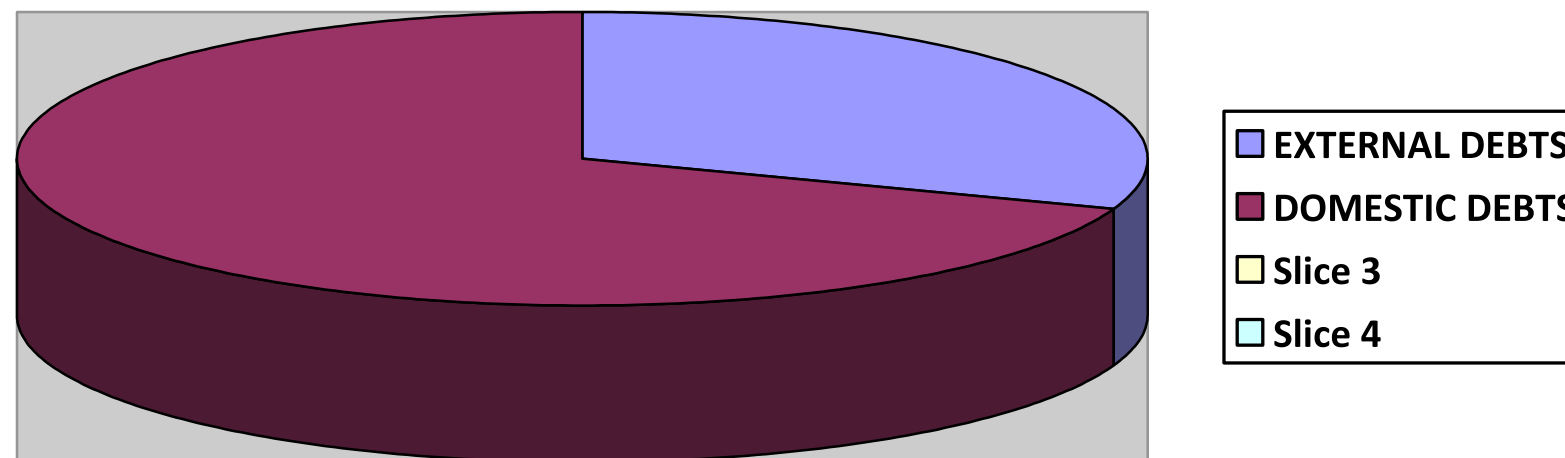


A further breakdown of the state government Share of Statutory Allocation (FAAC) shows that a total of N57.608 Billion Naira was received for Ecological funds, the main FAAC RECEIPT was N166.088 Billion Naira, while a total N120.341 was received in respect of statutory allocation (other agencies).

INTERNAL & EXTERNAL DEBT PROFILE

As at 31st December, 2023, the internal Debt Stock of the State stands at N174.752 Billion, The servicing of these obligations gulped a total sum of N90.138 Billion, While the accounts Payables is reduced to N24.665Billion Naira. The accounts payables is made up of contractual liabilities, unpaid gratuities and bank guarantees.

During the year under review, the State Government restructure its existing loan facility and crystallize contingent liabilities amounting to N60.50 Billion naira only.

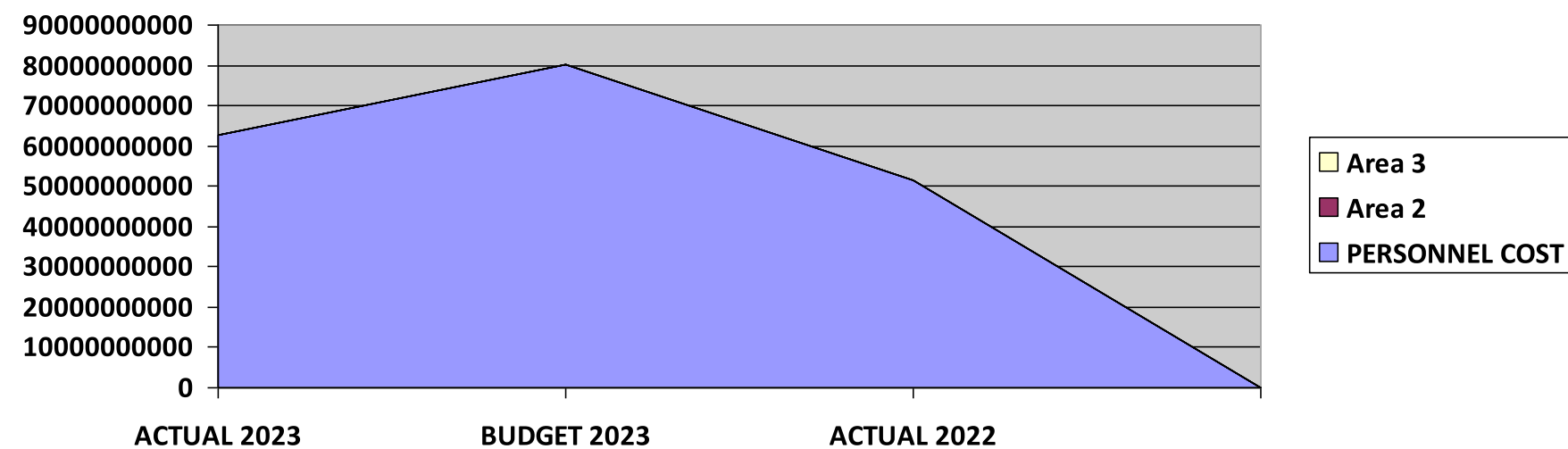


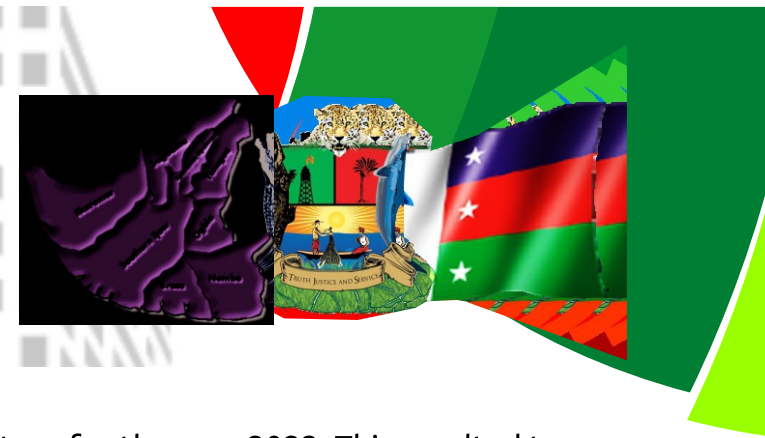


PERSONNEL COST

The Personnel cost implication of the State Government for the year ended 31st December 2023 is N53.453 Billion only. This represents an increase of 4.13% over the actual personnel cost of N51.330 Billion for 2022. The personnel cost for 2022 includes N232.347 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.

DESCRIPTION	ACTUAL EXPENDITURE 2023	BUDGET 2023	ACTUAL EXPENDITURE 2022
PERSONNEL COST	53,452,799,446.75	80,131,087,013.40	51,330,415,140.84



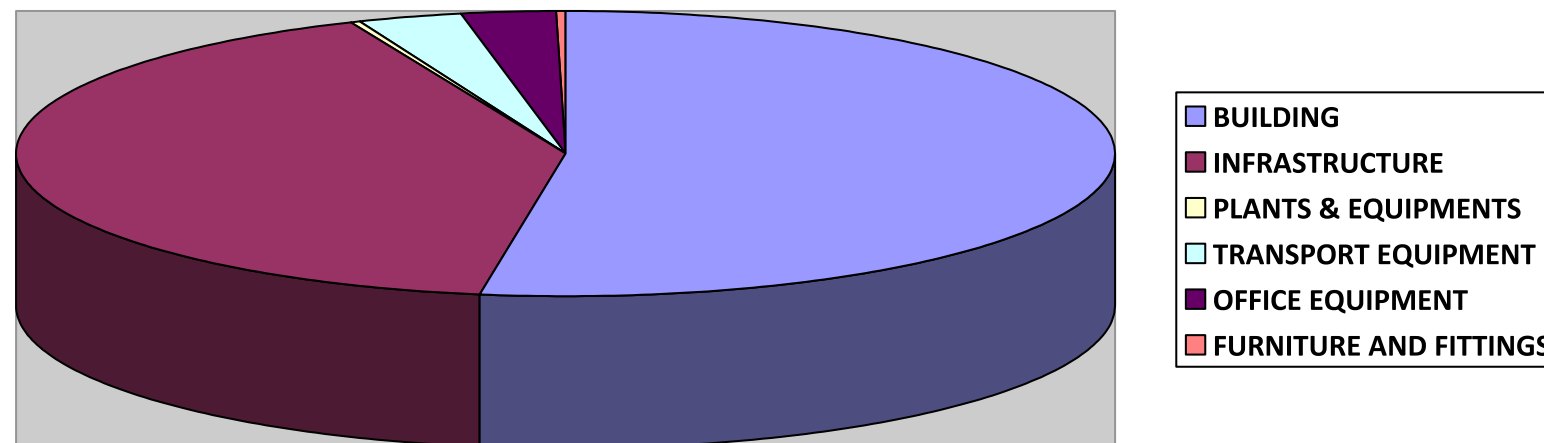


CAPITAL EXPENDITURE

The State Government expended N169.214 Billion on Capital expenditure for the year 2023. This resulted to the increase capitalization of the various state Property Plants and Machinery. The Sector allocation of this expenditure is as follows: Administration 8.64%, Economic 72.72%, Law & Justice 1.78%, Regional Development 0.00%, Social Service 16.86% and Aids & Grants 0.00%.

PROPERTY PLANT AND EQUIPMENT CAPITALIZED DURING THE YEAR

DETAILS	CLASS OF PPE						TOTAL
	BUILDING – SEE SUPPLEMENTARY NOTE 34C	INFRASTRUCTURE	PLANTS & EQUIPMENTS	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT (– SEE SUPPLEMENTARY NOTE 34C)	FURNITURE AND FITTINGS	
ASSETS DURING THE YEAR	89,035,084,194.71	69,241,336,221.08	422,183,858.44	5,273,087,446.96	4,817,426,501.57	424,986,335.09	169,214,104,557.85

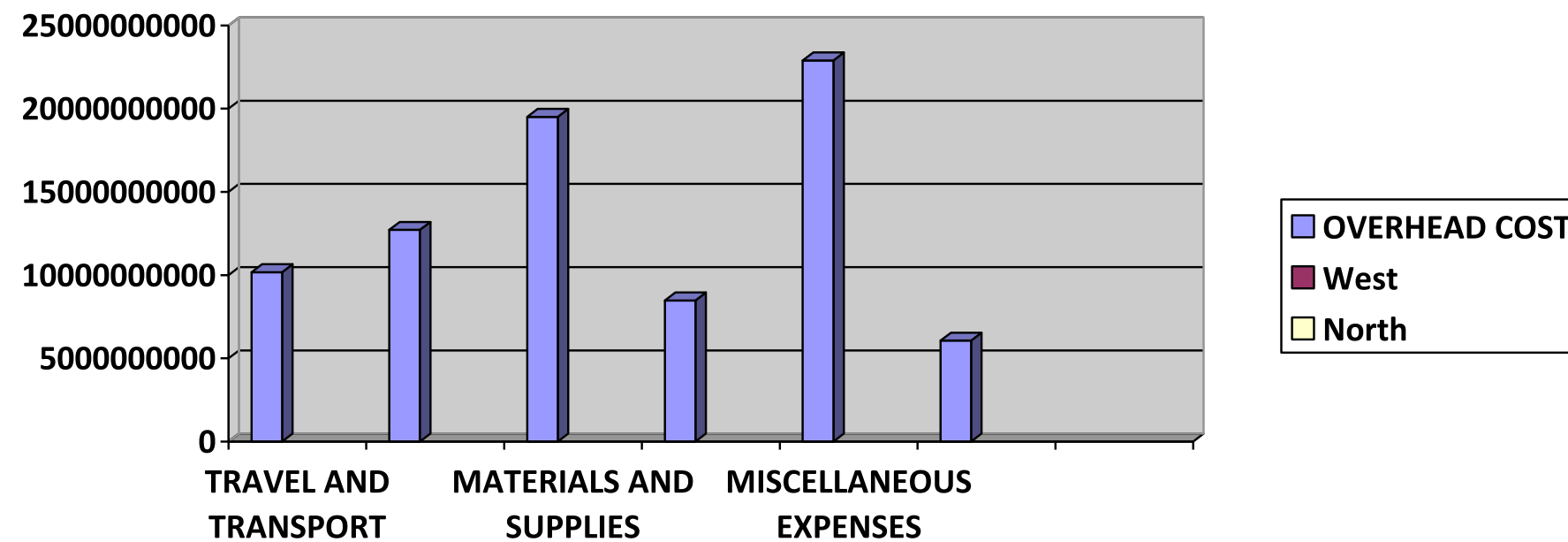




OVERHEAD COST

The State Government expended N80.112 Billion as its overhead cost for 2023 fiscal year. This is against an actual expenditure of N59.88 Billion for 2022.

DETAIL	TRAVEL & TRANSPORT	UTILITIES GENERAL	MATERIALS & SUPPLY	MAINTENANCE SERVICE	FUEL AND LUBRICATION	TRAINING AND DEVELOPMENT	TOTAL
OVERHEAD COST	10,176,047,009.72	12,720,058,762.15	19,504,090,101.97	8,480,039,174.77	22,896,105,771.88	6,335,790,193.20	80,112,131,013.69





NOTES TO THE FINANCIAL STATEMENTS

Notes to the General Purpose Financial Statement are presented in a systematic manner. The items in the Statements are cross referenced to any related information in the Notes. It is in compliance with the IPSAS.

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.

A handwritten signature in blue ink, appearing to read 'Ifidi Tokoni'.

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



AKABA-OKODI ROAD



GOVERNMENT OF BAYELSA STATE OF NIGERIA

Telegram: 089-490261
Telephone: 089-490016
Your Ref:
Our Ref: **BYST/OAG/FA/2024**



OFFICE OF THE ACCOUNTANT-GEN
MINISTRY OF FINANCE
TREASURY HEADQUARTERS
P.M.B. 13, YENAGOA
Website: www.mof.by.gov.ng

Date: May 21, 2024.

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENT

These Financial Statements and accounts have been prepared by the Accountant- General of Bayelsa State in accordance with the provisions of section 24 of the Finance (Control and Management) LFN 2004 & Section 85(5) of the Federal Republic of Nigeria and other relevant extant laws, regulations and policies. The accounting framework adopted in the preparation of the financial statements and accounts is IPSAS ACCRUAL accounting basis and the Financial Statements comply with generally accepted accounting policies and practice.

To fulfill the accounting and reporting responsibility, 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 State Government.

In compliance with International Public Sector Accounting Standard (IPSAS) 33 (First Time Adoption of Accrual Basis IPSAS) and the guidelines issued by the Federation Account Allocation Committee (FAAC) Technical Sub Committee 2004 on IPSAS implementation, reasonable efforts have been made to ensure that the Financial Statements prepared herein reflect the true and fair view of the financial position of Bayelsa State Government as at 31st December, 2023.

On behalf of government of Bayelsa State, I write to accept responsibility for the integrity, credibility and objectivity of the Financial Statements. The information embedded reflects the financial position of the State as at 31st December, 2023.

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



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: auditorgeneralbayelsastate@gmail.com

Our Ref: Aud.4/5/Vol.I/121

Your Ref: _____

Date: 11th June, 2024.

AUDIT CERTIFICATE

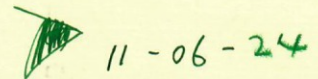
The Financial Statements and Accounts of the Government of Bayelsa State of Nigeria for the year ended December 31st 2023 have been audited in accordance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 15(3) of the Bayelsa State Audit Law 2021.

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 (Accrual) 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 31st 2023 and the transactions for the fiscal year ended on that date.

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


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



STATEMENT NO 1

**BAYELSA STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
(INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Actual 2022		N O T E S	Actual 2023	Final Budget 2023	Initial Budget 2023	Supplementary Budget 2023	Variance on Final Budget
	REVENUE						
303,674,605,176.76	GOVERNMENT SHARE OF FAAC(STATUTORY REVENUE)	1	341,993,113,284.19	373,253,380,560.00	273,353,380,560.00	99,900,000,000.00	-31,268,579,282.40
23,788,650,958.96	GOVERNMENT SHARE OF VAT	2	32,900,854,991.82	28,158,198,364.00	28,158,198,364.00	0.00	4,742,656,627.82
15,483,100,469.29	TAX REVENUE	3	18,212,916,199.59	14,683,367,722.17	14,683,367,722.17	0.00	3,529,548,477.42
2,828,490,949.68	NON – TAX REVENUE	4	8,472,524,717.38	5,056,632,277.83	5,056,632,277.83	0.00	3,415,892,439.55
80,804,608.25	INVESTMENT INCOME	5	103,362,178.27	260,000,000.00	260,000,000.00	0.00	_156,637,821.73
19,034.89	INTEREST EARNED	6	408,691,519.15	0.00	0.00	0.00	408,691,519.15
4,236,900,000.00	AID & GRANTS	7	4,670,077,169.91	16,700,000,000.00	16,700,000,000.00	0.00	-12,905,609,195.74
3,515,143,497.84	OTHER REVENUE	8		66,159,999,639.84	51,159,999,639.84	15,000,000,000.00	-66,159,999,639.84
353,607,714,695.67	TOTAL REVENUE		406,761,540,060.31	504,271,578,563.84	389,371,578,563.84	114,900,000,000.00	_97,510,038,503.53



STATEMENT NO 1

**BAYELSA STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
(INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Actual 2022		N O T E S	Actual 2023	Final Budget 2023	Initial Budget 2023	Supplementary Budget 2023	Variance on Final Budget
	EXPENDITURE						
51,330,415,140.84	SALARIES & WAGES	9	53,452,799,446.75	80,131,087,013.46	0.00	80,131,087,013.46	26,678,287,566.71
10,768,442,411.67	SOCIAL BENEFITS	10	14,105,276,202.04	14,711,977,155.38	0.00	14,711,977,155.38	606,700,953.34
59,879,514,294.05	OVERHEAD COST	11	80,112,131,013.69	80,507,656,000.00	0.00	80,507,656,000.00	395,524,986.31
20,640,093,910.83	GRANTS & CONTRIBUTIONS	12	14,229,377,719.75	14,300,000,000.00	0.00	14,300,000,000.00	70,622,280.25
0.00	DEPRECIATION	13	22,370,509,348.93	0.00	0.00	0.00	- 22,370,509,348.93
20,640,093,910.83	TRANSFER TO OTHER GOVT ENTITIES	14	23,602,215,118.05	23,602,515,118.05	23,602,000,000.00	515,118.05	300,000.00
163,258,559,668.22	TOTAL EXPENDITURE		207,872,308,849.21	213,253,235,286.89	23,602,000,000.00	189,651,235,286.89	5,380,926,437.68
181,613,105,253.56	SURPLUS FROM OPERATING ACTIVITIES FOR THE PERIOD		198,889,231,211.10	291,018,343,276.95	0.00	0.00	92,129,112,065.85



STATEMENT NO 1

**BAYELSA STATE GOVERNMENT
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
(INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2023**

Actual 2022		N O T E S	Actual 2023	Final Budget 2023	Initial Budget 2023	Supplementary Budget 2023	Variance on Final Budget
19,565,397,225.18	PUBLIC DEBT REPAYMENT	15	90,135,743,392.88	91,135,743,392.88	68,189,423,737.93	22,946,319,654.95	1,000,000,000.00
	GAIN/LOSS ON						
	DISPOSAL OF ASSET						
	GAIN/LOSS ON DISPOSAL OF ASSET						
19,565,397,225.18	TOTAL NON- OPERATING REVENUE (EXPENSES)		90,135,743,392.88	91,135,743,392.88	0.00	0.00	1,000,000,000.00
170,783,757,802.27	SURPLUS/ (DEFICIT) FROM ORDINARY ACTIVITIES	24	108,753,487,818.22	199,882,599,884.07	0.00	0.00	91,129,112,065.85
0.00	MINORITY INTEREST SHARE OF SURPLUS/DEFICIT		0.00	0.00	0.00	0.00	
170,783,757,802.27	NET SURPLUS/ (DEFICIT) FOR THE PERIOD		108,753,487,818.22	199,882,599,884.07	0.00	0.00	91,129,112,065.85

The accompanying notes form an integral part of the General Purpose Financial Statement (GPFS)

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



CIVIL SERVANTS' CANTEEN



STATEMENT NO 2

BAYELSA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2023

		Notes	2023	2023	2022	2022
			₦	₦	₦	₦
ASSETS						
Current Assets						
Cash and Cash Equivalents	3101-4	16	30,507,595,687.71		55,591,419,139.67	
Inventories	3105	17	213,674,908.39		212,755,158.39	
Receivables	3106-7	18	694,344,401.37		0.00	
Prepayments	3108		0.00		0.00	
A				31,415,614,997.47		55,804,174,298.06
Non-Current Assets						
Loans & Debts (short- term)	3110		0.00		0.00	
Investments	3109	19	40,727,725,898.26		28,474,021,797.69	
Property, Plant & Equipment	3201	20	624,560,405,566.15		477,716,730,357.23	



STATEMENT NO 2

BAYELSA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2023

		Notes	2023	2023	2022	2022
Investment Property	3202		0.00		0.00	
Intangible Assets	3301		0.00		0.00	
B				665,288,131,464.41		506,190,752,154.92
Total Assets C = A + B				696,703,746,461.88		561,994,926,452.98
<u>LIABILITIES</u>						
Current Liabilities						
Deposits	4101		0.00		0.00	
Short Term Loans & Debts	4102		0.00		0.00	
Unremitted Deductions	4103		0.00		0.00	
Accrued Expenses	4104	21	24,664,954,320.00		47,053,016,106.06	
Current Portion of Borrowings	4105		0.00		0.00	



STATEMENT NO 2

BAYELSA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2023

		Notes	2023	2023	2022	2022
D				24,664,954,320.00		47,053,016,106.06
Non-Current Liabilities						
Public Funds	4601				-	
Borrowings	4602	22	174,751,844,967.52		126,408,530,990.82	126,408,530,990.82
E			175,067,366,007.10	174,751,844,967.52	126,408,530,990.82	
Total Liabilities: F = D + E				199,416,799,287.52		173,461,547,096.88
Net Assets: G = C – F				497,286,947,174.36		388,533,379,356.10
NET ASSETS/EQUITY						
Reserves	4701	23	388,533,459,356.10		217,749,701,553.83	
Surpluses/(Deficits)	4702	24	108,753,487,818.26		170,783,757,802.27	
				497,286,947,174.36		388,533,459,356.10
Total Net Assets/Equity						

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



MOPOL BASE, SAMPOU (ON-GOING PROJECTS)



STATEMENT NO 3

BAYELSA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	2023		2022	
		₦	₦	₦	₦
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>INFLOWS</u>					
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1	341,993,113,284.19		303,674,605,176.76	
GOVERNMENT SHARE OF VAT	2	32,900,854,991.82		23,788,650,958.96	
DIRECT TAXES	3	18,212,916,199.59		15,483,100,469.29	
LICENCES	4	34,213,390.94		45,385,039.15	
FINES	4	8,697,600.00		3,086,400.00	
ROYALTIES	4	00		00.	
FEES	4	6,674,282,075.40		2,545,641,983.93	
EARNINGS & SALES	4	32,178,199.00		199,554,935.66	
RENTS OF GOVERNMENT PROPERTIES	4	1,723,153,452.04		34,822,590.94	
INVESTMENT INCOME	5	103,362,178.27		80,804,608.25	
INTEREST & REPAYMENT GENERAL	6	408,691,519.15		19,034.89	
RE- IMBURSEMENT		0.00		0.00	
FUNDS FROM SPECIAL ACCOUNTS		0.00		0.00	
DOMESTIC AID & GRANTS	7	2,000,000,000.00		0.00	



STATEMENT NO 3

BAYELSA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	2023		2022	
		₦	₦	₦	₦
EXTERNAL AID & GRANTS	7	2,670,077,169.91		4,236,900,000.00	
GAINS FROM EXCHANGE TRANSACTIONS		0.00		0.00	
OTHER REVENUE (E.G. PLEA BARGAIN)	8	0.00		3,515,143,497.84	
TOTAL INFLOW FROM OPERATING ACTIVITIES			406,761,540,060.31		353,607,714,695.67
OUTFLOWS					
SALARIES & WAGES	9	53,452,799,446.75		51,330,415,140.84	
SOCIAL BENEFITS	10	14,105,276,202.04		10,768,442,411.67	
OVERHEAD COST	11	80,112,131,013.69		59,879,514,294.05	
GRANTS & CONTRIBUTIONS	12	14,229,377,719.75		9,810,746,459.54	
SUBSIDIES		0.00		0.00	
TRANSFER TO OTHER GOVERNMENT ENTITIES	14	23,602,215,118.05		20,640,093,910.83	
PUBLIC DEBTS	15	90,135,743,392.88		45,736,501,748.74	



STATEMENT NO 3

BAYELSA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	2023		2022	
		₦	₦	₦	₦
TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)			(275,637,542,893.16)		(198,165,713,965.67)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES* C=(A-B)			131,123,997,167.15		155,442,000,730
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
PROCEEDS FROM SALE OF PPE		0.00		0.00	
PROCEEDS FROM SALES OF INVESTMENT PROPERTY		0.00		0.00	
PROCEEDS FROM SALE OF INTANGIBLE ASSETS		0.00		0.00	
PROCEEDS FROM SALE OF INVESTMENT		0.00		0.00	
DIVIDENDS RECEIVED		0.00		0.00	
PURCHASE/CONSTRUCTION OF PPE	25	(169,214,104,557.85)		(477,716,730,357.23)	
PURCHASE/CONSTRUCTION OF INVESTMENT PROPERTY				0.00	
PURCHASE OF INTANGIBLE ASSETS		0.00		0.00	



STATEMENT NO 3

BAYELSA STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	2023		2022	
		₦	₦	₦	₦
ACQUISITION OF INVESTMENTS		0.00		0.00	
NET CASH FLOW FROM INVESTING ACTIVITES			169,214,104,557.85		(477,716,730,357.23)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
PROCEEDS FROM BORROWINGS	22	60,500,000,000.00		11,765,715,495.77	
REPAYMENT OF BORROWINGS				0.00	
DISTRIBUTION OF SURPLUS/DIVIDENDS PAID		0.00		0.00	
NET CASH FLOW FROM FINANCING ACTIVITIES			60,500,000,000.00		11,765,715,495.77
				-	-
NET CASH FLOW FROM ALL ACTIVITIES			22,409,892,609.30		-
CASH & ITS EQUIVALENT AS AT 1/1/2023			55,591,419,139.67		9,881,103,172.88
CASH & ITS EQUIVALENT AS AT 31/12/2023			30,507,595,687.71		55,591,419,139.67



STATEMENT NO 3

BAYELSA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

Description	Notes	2023		2022	
		₦	₦	₦	₦
NOTES: 1					
<u>RECONCILIATION:</u>					
SURPLUS/ (DEFICIT) PER STATEMENT OF PERFORMANCE	24	108,753,487,818.25		0.00	
ADD BACK NON CASH MOVEMENT-		0.00		0.00	
DEPRECIATION CHARGES		22,370,509,348.93		0.00	
NET OPERATING ACTIVITIES		131,123,997,167.18		0.00	
NOTE: 2					
<u>CASH & ITS EQUIVALENT AS AT 31/12/2023</u>					
CASH BALANCES		4,101,130.34		157,466,549.47	
BANK BALANCES		30,503,494,557.37	30,507,595,687.71	55,433,952,590.20	55,591,419,139.67

The accompanying notes form an integral part of the General Purpose Financial Statement (GPFS)

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



NEMBE-BRASS ROAD



STATEMENT NO 4

BAYELSA STATE GOVERNMENT OF NIGERIA
**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/
EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023.**

	Note	Revaluation Reserve ₦	Translation Reserve ₦	Accumulated Surpluses ₦	Total ₦
Balance as at 1st January 2021	SN25		124,745,532,186.11		124,745,532,186.11
Changes in Accounting Policy					
Restated Balance	SN25		217,749,701,553.83	-	217,749,701,553.83
Surplus on Revaluation of Properties	SN25		170,783,757,802.27		170,783,757,802.27
Deficit on Revaluation of Investments					
Net Gains and losses not recognized in the statement of Financial Performance					
Net Surplus for the year	24			108,753,487,818.25	108,753,487,818.25
Balance at 31 December 2022	23		388,533,459,356.10		
Deficit on Revaluation of Property					
Surplus on Revaluation of Investments					
Net gains and Losses not Recognised in the Statement of Financial Performance					
Net deficit for the Period					
Balance at 31 December 2023	24		388,533,459,356.10	108,753,487,818.25	497,286,947,174.35

The accompanying notes form an integral part of the General Purpose Financial Statement (GPFS)

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



NOTES TO THE ACCOUNT

NOTE	DETAILS	REF. S. NOTE	AMOUNT ₦	AMOUNT ₦	REMARK
1	A – Share of statutory allocation from FAAC				
	Net share of Statutory Allocation from FAAC	1	149,599,783,665.24		
	Add: Deduction at source for loan repayment	3B	16,488,353,944.54	166,088,137,609.78	
	Share of statutory- other agencies	2A		175,904,975,674.41	
	Share of Federal accounts Allocation- Excess Crude Oil			0.00	
	Total (Gross)FAAC Allocation to FGN			341,993,113,284.19	
2	Value Added Tax				
	Share of Value Added Tax (VAT)	4		32,900,854,991.82	

3	TAX REVENUE	REF. S. NOTE	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	PERSONAL INCOME TAX	5	14,129,500,713.16	14,683,367,772.17	553,867,059.01	12,580,219,717.80
	STAMP DUTY	5	114,552,941.32	430,000,000.00	315,447,058.68	109,609,291.92
	POOL BETTING TAX	5	43,220,000.00	52,580,000.00	9,360,000.00	10,180,000.06
	DEVELOPMENT TAX/LEVY	5	2,167,598,822.49	2,442,136,000.00	274,537,177.51	1,975,870,002.83
	CAPITAL GAIN TAX	5	9,098,835.98	10,000,000.00	901,164.02	5,157,734.33
	OTHER SERVICE TAXES	5B	1,748,944,886.64	2,381,916,227.83	632,971,341.19	802,063,722.35
	TOTAL		18,212,916,199.59	20,000,000,000.00	1,787,083,800.41	15,483,100,469.29



NOTES TO THE ACCOUNT

4	NON-TAX REVENUE	REF. S. NOTE	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	LICENCES GENERAL	6	34,213,390.94	20,419,296.59	13,794,094.35	45,385,039.15
	FEES GENERAL	6	6,674,282,075.40	3,983,392,535.47	2,690,889,539.93	2,545,641,983.93
	FINES GENERAL	6	8,697,600.00	5,190,963.30	3,506,636.70	3,086,400.00
	SALES-GENERAL	6	32,178,199.00	19,204,820.89	12,973,378.11	199,554,935.66
	RENT GENERAL	6	1,723,153,452.04	1,028,424,661.58	694,728,790.46	729,166,992.31
	GRAND TOTAL		8,472,524,717.38	5,056,632,277.83	3,415,892,439.55	3,522,835,351.05

5	INVESTMENT INCOME	REF. S. NOTE	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	MIN. OF FINANCE INCORPORATED	7	103,362,178.27	260,000,000.00	156,637,821.73	80,804,608.25
			103,362,178.27	260,000,000.00	156,637,821.73	80,804,608.25

6	INTEREST EARNED	REF. S. NOTE	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	OFFICE OF THE ACCOUNTANT-GENERAL	8	335,697,929.67	0.00	335,697,929.67	19,034.89
	MIN. OF FINANCE INCORPORATED	8	72,993,589.48	0.00	72,993,589.48	
	TOTAL		408,691,519.15	0.00	408,691,519.15	19,034.89



NOTES TO THE ACCOUNT

7	AID & GRANTS	REF. S. NOTE	2023			2022
			Actual	Budget	Variance	Actual
	EXTERNAL AID/ GRANTS	9				
	CURRENT EXTERNAL AID		0.00	0.00	0.00	0.00
	CAPITAL EXTERNAL AID	9A	2,670,077,169.91	10,000,000,000.00	(7,329,922,830.09)	4,236,900,000.00
	CURRENT EXTERNAL GRANT		0.00	0.00	0.00	0.00
	CAPITAL EXTERNAL GRANT		0.00	0.00	0.00	0.00
	Sub- Total External Aids/Grants		0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
	Internal Aid/Grants					
	CURRENT EXTERNAL AID	10	2,000,000,000.00	700,000,000.00	(1,300,000,000.00)	0.00
	CAPITAL EXTERNAL AID		0.00	0.00	0.00	0.00
	CURRENT EXTERNAL GRANT		0.00	0.00	0.00	0.00
	CAPITAL EXTERNAL GRANT		0.00	0.00	0.00	0.00
	Sub- Total Internal Aids/Grants		0.00	0.00	0.00	0.00
	Total Aid and Grants		4,670,077,169.91	16,700,000,000.00	(12,029,922,830.09)	4,236,900,000.00

8	OTHER REVENUE	REF. S. NOTE	2023			2022
			Actual	Budget	Variance	Actual
	LGA s ECOLOGICAL FUND		0.00	7,942,964,394.89	7,942,964,394.89	422,143,497.84
	FLOOD DONATIONS		0.00	42,933,416,551.49	42,933,416,551.49	2,281,000,000.00
	REFUND OF PENSION		0.00	3,764,438,101.84	3,764,438,101.84	200,000,000.00
	SPORTS DONATION		0.00	2,108,085,337.02	2,108,085,337.02	112,000,000.00
	RIVERS STATE GOVERNMENT		0.00	9,411,095,254.60	9,411,095,254.60	500,000,000.00
	Total Other Revenue		0.00	66,159,999,639.84	66,159,999,639.84	3,515,143,497.84



NOTES TO THE ACCOUNT

9. WAGES AND SALARIES

9.1	PERSONNEL COST	REF. S. NOTE	2023			2022
		11	ACTUAL	BUDGET	VARIANCE	ACTUAL
	ADMINISTRATIVE SECTOR		8,865,816,895.20	13,551,691,193.61	4,685,874,298.44	9,468,783,322.25
	ECONOMIC SECTOR		21,433,890,182.56	31,654,409,359.61	10,218,908,075.05	17,392,775,827.45
	SOCIAL SECTOR		15,501,533,580.10	22,129,433,225.74	6,627,899,645.64	21,865,237,040.98
	REGIONAL SECTOR		0.00	0.00	0.00	0.00
	LAW AND JUSTICE		7,419,211,795.56	12,408,263,815.30	4,989,052,019.74	2,391,100,432.82
	SUB TOTAL		53,220,452,453.42	79,743,797,594.26	26,754,081,032.20	51,117,896,623.50
9.2	CONSOLIDATED REVENUE FUND CHARGES	11B	232,346,993.33	387,289,419.20	154,942,425.87	212,518,517.34
			53,452,799,446.75	80,131,087,013.46	26,909,023,458.07	51,330,415,140.84

9.3	PERSONNEL ANALYSIS		2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	TOTAL NO, OF EMPLOYEES AT THE BEGINNING OF THE YEAR		23,496	23,496	0.00	22,217
	TOTAL NO, OF EMPLOYEES EMPLOYED IN 2023		54	60	6	1,560
	TOTAL NO, OF EMPLOYEES RETIRED DURING THE YEAR		(376)	(376)	0.00	(281)
	TOTAL NO, OF EMPLOYEES AT THE END OF THE YEAR 2023		23,174	23,180	6	23,496

10	SOCIAL BENEFITS	REF. S. NOTE	2023			2022
		12	ACTUAL	BUDGET	VARIANCE	ACTUAL
	ADMINISTRATIVE SECTOR		5,642,110,480.82	5,884,790,862.15	242,680,381.33	4,307,376,964.67



NOTES TO THE ACCOUNT

	ECONOMIC SECTOR		1,410,527,620.20	1,471,197,715.54	60,670,095.34	1,076,844,241.17
	SOCIAL SECTOR		4,231,582,860.61	4,413,593,146.61	182,010,286	3,230,532,723.50
	REGIONAL SECTOR		0.00	0.00	0.0	0.00
	LAW AND JUSTICE		2,821,055,240.41	2,942,395,431.08	121,340,190.67	2,153,688,482.33
	TOTAL		14,105,276,202.04	14,711,977,155.38	606,700,953.34	10,768,442,411.67

11 OVERHEAD COST

11.1	OVERHEAD COST BY FUNCTION	REF. S. NOTE	2023			2022
		13	ACTUAL	BUDGET	VARIANCE	
	TRAVEL AND TRANSPORT		10,176,047,009.72	10,177,000,000.00	952,990.28	7,484,939,286.76
	UTILITIES GENERAL		12,720,058,762.15	12,800,000,000.00	79,941,237.85	8,981,927,144.11
	MATERIALS AND SUPPLY		19,504,090,101.97	19,600,000,000.00	95,909,898.03	14,221,384,644.84
	MAINTENANCE SERVICE		8,480,039,174.77	8,489,000,000.00	8,960,825.23	5,987,951,429.41
	FUEL AND LUBRICATION		22,896,105,771.88	22,900,000,000.00	3,894,228.12	16,466,866,430.86
	TRAINING AND DEVELOPMENT		6,335,790,193.20	6,541,656,000.00	205,865,806.8	6,736,445,358.07
	TOTAL		80,112,131,013.69	80,507,656,000.00	395,524,986.31	59,879,514,294.05

11.2	OVERHEAD COST BY SECTOR	REF. S. NOTE	2023			2022
		13A	ACTUAL	BUDGET	VARIANCE	
	ADMINISTRATIVE SECTOR		49,672,758,525.49	49,918,000,000.00	245,241,474.51	37,505,888,769.84
	ECONOMIC SECTOR		15,427,830,352.03	15,503,999,745.00	76,169,392.97	8,836,902,765.21
	SOCIAL SECTOR		3,276,783,309.70	3,292,961,255.00	16,177,945.30	10,575,397,359.00
	REGIONAL SECTOR		0.00	0.00	0.00	0.00
	LAW & JUSTICE		11,734,758,826.47	11,792,695,000.00	57,936,173.53	2,961,325,400.00
	TOTAL		80,112,131,013.69	80,507,656,000.00	395,524,986.31	59,879,514,294.05



NOTES TO THE ACCOUNT

12	GRANTS AND CONTRIBUTIONS	REF. S. NOTE	2023			2022
		14	ACTUAL	BUDGET	VARIANCE	ACTUAL
	NIGER DELTA UNIVERSITY, AMASSOMA		6,470,268,511.30	6,506,056,318.23	35,787,806.93	5,042,221,427.56
	UNIVERSITY OF AFRICA TORU-ORUA		1,104,000,000.00	1,107,746,478.87	3,746,478.87	1,104,000,000.00
	BAYELSA STATE COLLEGE OF HEALTH		728,056,444.20	731,632,581.35	3,576,137.15	728,056,444.20
	ISAAC JASPER BORO COLLEGE OF EDU		1,691,717,677.12	1,699,437,767.94	7,720,090.82	1,691,717,677.12
	BAYELSA STATE POLY ALEIBIRI		827,622,678.27	831,126,572.49	3,503,894.22	827,622,678.27
	BAYELSA MEDICAL UNIVERSITY		924,000,001.00	928,610,584.02	4,610,583.02	924,000,001.00
	FEDERAL UNIVERSITY OTUOKE		120,000,003.00	120,598,777.15	598,774.15	120,000,003.00
	FEDERAL POLY EKEOWEI		60,000,006.00	60,299,388.57	299,382.57	60,000,006.00
	HOUSE OF ASSEMBLY		0.00	0.00	0.00	1,867,735,050.05
	JUDICIARY		0.00	0.00	0.00	1,506,857,728.19
	RURAL DEVELOPMENT AUTHORITIES		0.00	0.00	0.00	3,321,254,321.63
	SUBEB		0.00	0.00	0.00	3,446,628,573.81
	ECOLOGICAL FUNDS DISTRIBUTION TO STATE		763,284,986.86	766,807,224.68	3,522,237.82	905,113,585.03
	REFUND OF 13% DERIVATION		1,540,427,412.00	1,547,684,306.70	7,256,894.7	1,540,427,412.00
	TOTAL		14,229,377,719.75	14,300,000,000.00	70,622,280.25	23,085,634,907.86

13	DEPRECIATION	REF. S. NOTE	2023			2022
		15	ACTUAL	BUDGET	VARIANCE	ACTUAL
	BUILDING – GENERAL		5,811,509,133.49	0.00	5,811,509,133.49	0.00
	INFRASTRUCTURE – GENERAL		11,865,365,354.70	0.00	11,865,365,354.70	0.00
	PLANT & MACHINERY – GENERAL		144,781,456.77	0.00	144,781,456.77	0.00
	TRANSPORTATION EQUIPMENT - GENERAL		482,821,740.6	0.00	482,821,740.6	0.00
	OFFICE EQUIPMENT		3,773,950,017.34	0.00	3,773,950,017.34	0.00
	FURNITURE & FITTINGS – GENERAL		292,081,645.84	0.00	292,081,645.84	0.00
	TOTAL		22,370,509,348.93	0.00	22,370,509,348.93	0.00



NOTES TO THE ACCOUNT

NOTE	TRANSFER TO OTHER GOVERNMENT ENTITIES	REF. S. NOTE	2023			2022
14		17	ACTUAL	BUDGET	VARIANCE	ACTUAL
	BAYELSA STATE HEALTH INSURANCE SCHEME		702,154,296.95	702,165,154.63	10,857.68	1,027,459,586.78
	BAYELSA STATE EDUCATION TRUST FUND		702,154,296.95	702,165,154.63	10,857.68	1,027,459,586.78
	BAYELSA STATE HIGHER EDUCATION LOAN BOARD		815,079,876.15	815,193,079.15	113,203.00	3,082,378,760.34
	NG CARES- STATE CARES CO-ORDINATING UNIT		21,382,826,648.00	21,382,991,729.64	165,081.64	5,137,297,933.91
	TOTAL		23,602,215,118.05	23,602,515,118.05	300,000.00	10,274,595,867.81

15	PUBLIC DEBT REPAYMENT	REF. S. NOTE	2023			2022
		NOTE	ACTUAL	BUDGET	VARIANCE	ACTUAL
	DOMESTIC DEBT PRINCIPAL REPAYMENT	16	39,553,590,352.05	39,992,145,763.78	438,555,411.73	11,535,848,915.90
	FOREIGN DEBT PRINCIPAL REPAYMENT		590,374,962.89	596,550,603.00	6,175,640.11	580,025,684.10
	A. SUB TOTAL PRINCIPAL REPAYMENT		40,143,965,314.94	40,588,696,366.78	444,731,051.84	12,115,874,600
	DOMESTIC DEBT INTEREST REPAYMENT		22,579,503,852.68	22,829,688,246.16	250,184,393.48	7,394,471,132.85
	FOREIGN DEBT INTEREST REPAYMENT		64,463,214.68	64,710,573.89	247,359.21	55,051,492.33
	PENSION AND GRATUITY ARREARS PAYMENT		21,805,556,202.30	21,994,630,710.37	189,074,508.07	21,805,556,202.30
	BANK GUARANTEE AND OTHER LIABILITIES		582,505,583.76	643,959,122.29	61,453,538.53	00.00
	BANK CHARGES		4,959,749,224.52	5,014,058,373.39	54,309,148.87	4,365,548,321.26
	B. SUB TOTAL INTEREST AND OTHERS		49,991,778,077.94	50,547,047,026.1	555,268,948.16	33,620,627,148.74
	TOTAL (A+B)		90,135,743,392.88	91,135,743,392.88	1,000,000,000.00	45,736,501,748.74

16	CASH AND CASH EQUIVALENTS	REF. S. NOTE	2023	2022
	CASH IN HAND	18	4,101,130.34	157,466,549.47
	CASH AT BANK		30,503,494,557.37	55,433,952,590.20
	TOTAL		30,507,595,687.71	55,591,419,139.67

The sum of thirty billion, five hundred and seven million, five hundred and ninetyfive thousand six hundred and eighty seven naira seventy one kobo (N30,507,595,687.71) only represents Cash and its equivalents as at 31st December, 2023. Inclusive in the cash and bank balance is a total of N315.521million Ecological fund held on trust for the eight (8) Local Government Councils.

The domiciary accounts are translated as follows: USD1: N897.60 and GBP1: N1,143.00



NOTES TO THE ACCOUNT

17	INVENTORY	2023	2022
	MEDICAL STORES	919,750.00	00
	STATIONERIES STORES	10,817,560.00	11,919,750.22
	PRINTED MATERIALS	32,919,750.22	31,817,560.00
	PLANT/ EQUIPMENT STORE	162,137,000.00	162,880,848.17
	UNIFORM STORE	6,880,848.17	6,137,000.00
	SUB TOTAL	213,674,908.39	212,755,158.39



NOTES TO THE ACCOUNT

18	RECEIVABLES	REF. S. NOTE 19	2023	REMARKS
	AITEO		18,471,584.71	
	AUSPIONT LTD		84,000,000.00	
	BGP/CNPC		126,250,056.75	
	EXCEL EXPLORATION AND PRODUCTION		3,198,376.78	
	J C INTERNATIONAL		12,701,600.03	
	MULTIPLAN NIGERIA LTD		47,615,997.60	
	NIGERIA BREWERIES PLC		9,978,989.78	
	PIVOT GIS LTD		57,139,201.44	
	TEHTYS PLANTEGERIA		91,578,183.08	
	PACESETTERS DEEP SEA DRILLING NIG LTD		184,521,339.89	
	GEO-SERVICES		42,746,802.55	
	HALKING EXPLORATION & PRODUCTION LTD		16,142,268.76	
	GRAND TOTAL		694,344,401.37	

19	INVESTMENT	REF. S. NOTE 20	2023	2022
	QUOTED COMPANY		38,526,588,751.76	25,454,482,576.77
	UN-QUOTED COMPANY		2,201,137,146.50	3,019,539,220.92
	TOTAL		40,727,725,898.26	28,474,021,797.69



NOTES TO THE ACCOUNT

20	PROPERTY, PLANT AND EQUIPMENT	REF. S. NOTE 21	31/12/2023	01/01/2023
	BUILDING –GENERAL		341,745,608,240.12	258,522,033,178.90
	INFRASTRUCTURE –GENERAL		258,424,930,181.71	201,048,959,315.33
	PLANT & MACHINERY –GENERAL		1,503,254,327.86	1,225,851,926.19
	TRANSPORT EQUIPMENT- GENERAL		6,488,366,991.46	1,698,101,285.10
	OFFICE EQUIPMENT –GENERAL		15,031,264,837.87	13,987,788,353.84
	FURNITURE AND FITTINGS		1,366,980,987.13	1,234,076,297.87
	TOTAL		624,560,405,566.15	477,716,810,357.23

21	PAYABLES	REF. S. NOTE 23	2023	2022
	PENSION AND GRATUITY		24,082,448,736.24	25,885,268,033.86
	BANK GUARANTEE AND OTHER LIABILITIES		582,505,583.76	21,167,748,072.20
			24,664,954,320.00	47,053,016,106.06

22	BORROWINGS	REF. S. NOTE 24	2023	2022
	EXTERNAL LOANS		53,371,621,283.72	27,090,053,649.69
	DOMESTIC LOANS		121,380,223,683.80	101,129,401,896.68
	TOTAL		174,751,844,967.52	128,219,455,546.37

23	RESERVES	REF. S. NOTE 25	2023	2022
	FOR THE YEAR		497,286,947,174.36	388,533,459,356.10

24	SURPLUS	REF. S. NOTE 26	2023	REMARK
	FOR THE YEAR		108,753,487,818.26	



NOTES TO THE ACCOUNT

25	PURCHASE/CONSTRUCTION OF PPE	REF. S. NOTE 27	2023	REMARK
	BUILDING		89,035,084,194.71	
	INFRASTRUCTURE		69,241,336,221.08	
	PLANTS AND EQUIPMENTS		422,183,858.44	
	TRANSPORT EQUIPMENT		5,273,087,446.96	
	OFFICE EQUIPMENT		4,817,426,501.57	
	FURNITURE AND FITTINGS		424,986,335.09	
	TOTAL		169,214,104,557.85	



SUPPLEMENTARY NOTE 1

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

DETAILS/ MONTH	NET RECEIPT <i>SEE SUPPLEMENTARY NOTE 1A</i>	ADD: DEDUCTIONS AT SOURCE <i>(SEE – SUPPLEMENTARY NOTE 3B)</i>	TOTAL
	₦	₦	₦
JANUARY	30,007,135,822.23	1,735,983,511.08	31,743,119,333.31
FEBRUARY	13,859,785,069.80	2,383,542,348.04	16,243,327,417.84
MARCH	9,926,944,351.85	2,380,652,691.87	12,307,597,043.72
APRIL	16,435,822,600.32	2,401,343,491.66	18,837,166,091.98
MAY	13,781,029,805.31	1,622,845,323.84	15,403,875,129.15
JUNE	13,079,250,016.85	1,555,724,202.27	14,634,974,219.12
JULY	12,394,003,050.48	480,037,600.26	12,874,040,650.74
AUGUST	8,168,401,348.00	493,999,422.67	8,662,400,770.67
SEPTEMBER	3,576,453,616.38	1,229,611,181.94	4,806,064,798.32
OCTOBER	12,553,038,204.80	1,235,270,534.93	13,788,308,739.73
NOVEMBER	6,023,208,058.29	480,313,248.60	6,503,521,306.89
DECEMBER	9,794,711,720.93	489,030,387.38	10,283,742,108.31
GRAND TOTAL	149,599,783,665.24	16,488,353,944.54	166,088,137,609.78



SUPPLEMENTARY NOTE 1A

NET STATUTORY ALLOCATION

S/N	MONTH	STATUTORY ALLOCATION (a)	13% MINERAL DERIVATION (b)	GROSS STATUTORY ALLOCATION c(a + b)	TOTAL DEDUCTIONS (d)	NET STATUTORY ALLOCATION e(c-d)
		₦	₦	₦	₦	₦
1	JANUARY	3,847,632,700.90	27,895,486,632.42	31,743,119,333.32	1,735,983,511.08	30,007,135,822.24
2	FEBRUARY	2,221,968,787.70	14,021,358,630.14	16,243,327,417.84	2,383,542,348.04	13,859,785,069.80
3	MARCH	2,114,730,436.54	10,192,866,607.18	12,307,597,043.72	2,380,652,691.87	9,926,944,351.85
4	APRIL	2,882,589,006.69	15,954,577,085.29	18,837,166,091.98	2,401,343,491.66	16,435,822,600.32
5	MAY	2,047,633,497.41	13,356,241,631.74	15,403,875,129.15	1,622,845,323.84	13,781,029,805.31
6	JUNE	3,097,064,332.14	11,537,909,886.98	14,634,974,219.12	1,555,724,202.27	13,079,250,016.85
7	JULY	1,736,316,882.08	11,137,723,768.66	12,874,040,650.74	480,037,600.26	12,394,003,050.48
8	AUGUST	2,254,455,624.75	6,407,945,145.92	8,662,400,770.67	493,999,422.67	8,168,401,348.00
9	SEPTEMBER	2,048,671,054.59	2,757,393,743.73	4,806,064,798.32	1,229,611,181.94	3,576,453,616.38
10	OCTOBER	2,258,695,932.15	11,529,612,807.58	13,788,308,739.73	1,235,270,534.93	12,553,038,204.80
11	NOVEMBER	1,746,546,498.07	4,756,974,808.82	6,503,521,306.89	480,313,248.60	6,023,208,058.29
12	DECEMBER	2,070,049,204.13	8,213,692,904.18	10,283,742,108.31	489,030,387.38	9,794,711,720.93
	TOTAL	28,326,353,957.15	137,761,783,652.64	166,088,137,609.79	16,488,353,944.54	149,599,783,665.25



SUPPLEMENTARY NOTE 2

ANALYSIS OF SHARE OF STATUTORY ALLOCATION- OTHER AGENCIES

DETAILS/ MONTH	Additional Distribution From FAAC.	Exchange Gain Allocation.	Distribution from FOREX Equalisation.	Solid mineral revenue Account. (SEE - SUPPLEMENTARY NOTE 2B	TOTAL
	(SEE - SUPPLEMENTARY NOTE 2A	(SEE - SUPPLEMENTARY NOTE 2B	(SEE - SUPPLEMENTARY NOTE 2B		
	₦	₦	₦	₦	₦
JANUARY	14,102,531,090.13	620,306,302.00	0.00	0.00	14,722,837,392.13
FEBRUARY	4,718,746,795.56	0.00	0.00	0.00	4,718,746,795.56
MARCH	166,629,587.82	0.00	3,131,466,172.87	0.00	3,298,095,760.69
APRIL	4,070,183,250.31	0.00	3,764,440,687.52	0.00	7,834,623,937.83
MAY	14,886,784,236.38	0.00	1,263,070,286.80	99,959,881.27	16,249,814,404.45
JUNE	3,464,950,040.81	34,652,769.91	501,135,610.02	0.00	4,000,738,420.74
JULY	108,438,898.01	10,197,918,492.42	0.00	0.00	10,306,357,390.43
AUGUST	30,759,930,858.98	1,083,276,562.33	0.00	0.00	31,843,207,421.31
SEPTEMBER	5,408,822,309.15	7,737,726,098.19	0.00	0.00	13,146,548,407.34
OCTOBER	2,623,179,132.29	13,679,975,497.65	0.00	0.00	16,303,154,629.94
NOVEMBER	32,916,881,923.15	5,645,044,423.56	0.00	0.00	38,561,926,346.71
DECEMBER	7,113,497,019.89	7,805,427,747.39	0.00	0.00	14,918,924,767.28
GRAND TOTAL	120,340,575,142.48	46,804,327,893.45	8,660,112,757.21	99,959,881.27	175,904,975,674.41



SUPPLEMENTARY NOTE 2A

GOVERNMENT SHARE OF FAAC ADDITIONAL DISTRIBUTION FROM FAAC

MONTHS	OAGF REFUND OF WHT AND Stamp duty	NON OIL REVENUE ALLOCATION (SEE - SUPPLEMENTARY NOTE A)	ADDITIONAL FUND For TREASURY CRUDE FUND	13% DERIVATION FROM NNPC TO OIL	ELECTRONIC MONEY TRANSFER LEVY	REFUND OF 13% DERIVATION DUE TO OIL PER STATE.	INFRASTRUCTURAL DEVELOPMENT FUND	TOTAL
JANUARY	0.00	.00	0.00	0.00	230,038,861.75	13,872,492,228.38	0.00	14,102,531,090.13
FEBRUARY	0.00	716,991,015.18	0.00	0.00	125,463,811.11	3,876,291,969.27	0.00	4,718,746,795.56
MARCH	55,522,838.54	0.00	.00	0.00	111,106,749.28	0.00	0.00	166,629,587.82
APRIL	55,522,838.54	0.00	0.00	0.00	138,368,442.50	3,876,291,969.27	0.00	4,070,183,250.31
MAY	00	151,312,917.72	00.00	0.00	862,979,090.28	13,872,492,228.38	0.00	14,886,784,236.38
JUNE	00	60,667,034.61	3,267,479,523.75	0.00	136,803,482.45	00	0.00	3,464,950,040.81
JULY	0.00	00.00	00.00	0.00	108,438,898.01	0.00	0.00	108,438,898.01
AUGUST	0.00	0.00	00.00	0.00	121,739,725.79	23,638,191,133.19	7,000,000,000 .00	30,759,930,858.98
SEPTEMBER	0.00	1,104,117,042.75	00.00	0.00	134,269,299.57	0.00	4,170,435,966.83	5,408,822,309.15
OCTOBER	0.00	0.00	00.00	2,518,255,761.61	104,923,370.68	0.00	0.00	2,623,179,132.29
NOVEMBER	0.00	00	374,082,268.79	0.00	147,614,372.98	25,395,185,281.38	7,000,000,000. 00	32,916,881,923.15
DECEMBER	0.00	0.00	0.00	0.00	113,497,019.89	0.00	7,000,000,000.00	7,113,497,019.89
GRAND TOTAL	111,045,677.08	2,033,088,010.26	3,641,561,792.54	2,518,255,761.61	2,335,243,124.29	84,530,944,809.87	25,170,435,966.83	120,340,575,142.48



SUPPLEMENTARY 2B

ECOLOGICAL FUNDS RECEIVED FROM FAAC

MONTHS	GAINS ON EXCHANGE RATE DIFFERENCE	FOREX EQUALIZATION	NON OIL REVENUE	SOLID MINERALS	TOTAL
	₦	₦	₦	₦	₦
JANUARY					
GROSS RECEIPT	620,306,302.00	0.00	0.00	0.00	620,306,302.00
ECOLOGICAL FUND DEDUCTION	3,687,099.48	0.00	0.00	0.00	3,687,099.48
NET RECEIPT	616,619,202.52	0.00	0.00	0.00	616,619,202.52
FEBRUARY					
GROSS RECEIPT	0.00	0.00	716,991,015.18	0.00	716,991,015.18
ECOLOGICAL FUND DEDUCTION	0.00	0.00	19,320,117.18	0.00	19,320,117.18
NET RECEIPT	0.00	0.00	697,670,898.00	0.00	697,670,898.00
MARCH					
GROSS RECEIPT	0.00	3,131,466,172.87	0.00	0.00	3,131,466,172.87
ECOLOGICAL FUND DEDUCTION	0.00	17,539,306.38	0.00	0.00	17,539,306.38
NET RECEIPT	0.00	3,113,926,866.49	0.00	0.00	3,113,926,866.49
APRIL					
GROSS RECEIPT	0.00	3,764,440,687.52	0.00	0.00	3,764,440,687.52
ECOLOGICAL FUND DEDUCTION	0.00	0.00	0.00	0.00	0.00
NET RECEIPT	0.00	3,764,440,687.52	0.00	0.00	3,764,440,687.52
MAY					
GROSS RECEIPT		1,263,070,286.80	151,312,917.72	99,959,881.27	1,514,343,085.79
ECOLOGICAL FUND DEDUCTION		10,231,261.76	5,712,034.66	8,312,006.59	24,255,303.01
NET RECEIPT		1,252,839,025.04	145,600,883.06	91,647,874.68	1,490,087,782.78



SUPPLEMENTARY 2B

ECOLOGICAL FUNDS RECEIVED FROM FAAC

MONTHS	GAINS ON EXCHANGE RATE DIFFERENCE	FOREX EQUALIZATION	NON OIL REVENUE	SOLID MINERALS	TOTAL
	₦	₦	₦	₦	₦
JUNE					
GROSS RECEIPT	34,652,769.91	501,135,610.02	60,667,034.61	0.00	596,455,414.54
ECOLOGICAL FUND DEDUCTION	21,500,746.78	0.00	0.00	0.00	21,500,746.78
NET RECEIPT	13,152,023.13	501,135,610.02	60,667,034.61	0.00	574,954,667.76
JULY					
GROSS RECEIPT	10,197,918,492.42	0.00	0.00	0.00	10,197,918,492.42
ECOLOGICAL FUND DEDUCTION	49,799,162.10	0.00	0.00	0.00	49,799,162.10
NET RECEIPT	10,148,119,330.32	0.00	0.00	0.00	10,148,119,330.32
AUGUST					
GROSS RECEIPT	1,083,276,562.33	0.00	0.00	0.00	1,083,276,562.33
ECOLOGICAL FUND DEDUCTION	50,618,181.94	0.00	0.00	0.00	50,618,181.94
NET RECEIPT	1,032,658,380.39	0.00	0.00	0.00	1,032,658,380.39
SEPTEMBER					
GROSS RECEIPT	7,737,726,098.19	0.00	1,104,117,042.75	0.00	8,841,843,140.94
ECOLOGICAL FUND DEDUCTION	36,497,426.38	0.00	29,751,656.84	0.00	66,249,083.22
NET RECEIPT	7,701,228,671.81	0.00	1,074,365,385.91	0.00	8,775,594,057.72
OCTOBER					
GROSS RECEIPT	13,679,975,497.65	0.00	0.00	0.00	13,679,975,497.65
ECOLOGICAL FUND DEDUCTION	27,313,597.60	0.00	0.00	0.00	27,313,597.60
NET RECEIPT	13,652,661,900.05	0.00	0.00	0.00	13,652,661,900.05



SUPPLEMENTARY 2B

ECOLOGICAL FUNDS RECEIVED FROM FAAC

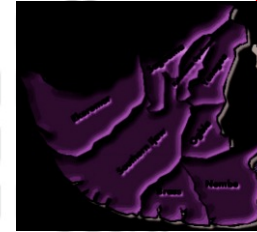
MONTHS	GAINS ON EXCHANGE RATE DIFFERENCE	FOREX EQUALIZATION	NON OIL REVENUE	SOLID MINERALS	TOTAL
	₦	₦	₦	₦	₦
<i>NOVEMBER</i>					
<i>GROSS RECEIPT</i>	5,645,044,423.56	0.00	00	0.00	5,645,044,423.56
<i>ECOLOGICAL FUND DEDUCTION</i>	29,761,440.56	0.00	00	0.00	29,761,440.56
<i>NET RECEIPT</i>	5,615,282,983.00	0.00	0.00	0.00	5,615,282,983.00
<i>DECEMBER</i>					
<i>GROSS RECEIPT</i>	7,805,427,747.39	0.00	0.00	0.00	7,805,427,747.39
<i>ECOLOGICAL FUND DEDUCTION</i>	56,069,687.86	0.00	0.00	0.00	56,069,687.86
<i>NET RECEIPT</i>	7,749,358,059.53	0.00	0.00	0.00	7,749,358,059.53
			10,080,061.14		
<i>SUMMARY (JANAURY - DECEMBER)</i>					
<i>GROSS RECEIPT</i>	46,804,327,893.45	8,660,112,757.21	2,033,088,010.26	99,959,881.27	57,597,488,542.19
<i>ECOLOGICAL FUND DEDUCTION</i>	275,247,342.70	27,770,568.14	54,783,808.68	8,312,006.59	366,113,726.11
<i>NET RECEIPT</i>	46,529,080,550.75	8,632,342,189.07	1,978,304,201.58	91,647,874.68	57,231,374,816.08



SUPPLEMENTARY NOTE 3

8 LGA'S ECOLOGICAL FUND RECEIPTS, HELD IN TRUST AS AT THE YEAR END 2023.

<i>MONTHS</i>	<i>LGA's ECOLOGICAL FUND</i>	<i>TRANSFERRED TO NDDC</i>	<i>NET RECEIPT</i>	<i>LGA's BAIL OUT REPAYMENTS</i>	<i>BALANCE</i>
	₦	₦	₦	₦	₦
	A	B	c (a-b)	D	e (c-d)
BAL B/F	756,859,598.53	299,959,161.73	456,900,436.80	293,022,190.26	163,878,246.54
JANUARY	45,637,593.96	22,818,796.96	22,818,796.96	16,276,010.57	6,539,786.39
FEBRUARY	34,400,104.36	17,200,052.18	17,200,052.18	16,276,010.57	921,041.61
MARCH	32,371,345.74	16,185,672.87	16,185,672.87	16,276,010.57	-93,337.70
APRIL	33,740,292.24	16,870,146.12	16,870,146.12	16,276,010.57	591,135.55
MAY	39,172,919.78	19,586,459.89	19,586,459.89	16,276,010.57	3,307,449.32
JUNE	45,590,195.04	22,795,097.52	22,795,097.52	16,276,010.57	6,516,086.95
JULY	41,955,113.38	20,977,556.69	20,977,556.69	0.00	20,977,556.69
AUGUST	48,375,619.34	24,187,809.67	24,187,809.67	0.00	24,187,809.67
SEPTEMBER	52,756,695.16	26,378,347.58	26,378,347.58	0.00	26,378,347.58
OCTOBER	38,302,200.36	19,151,100.18	19,151,100.18	0.00	19,151,100.18
NOVEMBER	37,749,438.56	18,874,719.28	18,874,719.28	0.00	18,874,719.28
DECEMBER	48,582,195.04	24,291,097.52	24,291,097.52	0.00	24,291,097.52
TOTAL	1,255,493,311.49	549,276,018.19	706,217,293.26	390,696,253.68	315,521,039.58



SUPPLEMENTARY NOTE 3B

DEDUCTIONS AT SOURCE FROM THE BAYELSA STATE GOVERNMENT SHARE OF FAAC

MONT H	FOREIGN LOAN REPAYMENT	ECOLOGICAL FUNDS DISTRIBUTION TO STATE	RESTRUCTURING OF COMMERCIAL LOANS TO FGN BOND	EXCESS CRUDE ACCOUNT LOAN FACILITY TO THE STATE	ACCCLERATED AGRIC. DEV. SCHEME (AADS) LOANS	REFUND OF 13% DERIVATION	REFUNDS TO LGs SHARES OF 43% PARIS CLUB LOAN	BUDGET SUPPORT	FGN SALARY BAIL OUT FUND TO STATES	COMMERCIAL AGRICULTURAL CREDIT SCHEME	HEALTH CARE DEDUCTIONS	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(a+b+c+d+e+f+ g+h+i+j+k)
	N	N	N	N	N	N	N	N	N	N	N	N
JAN	142,817,821.54	103,678,725.47	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00		154,908,117.75	16,279,010.57	199,080,338.99	27,618,721.57	1,735,983,511.08
FEB	78,182,606.85	59,873,410.45	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	755,999,366.67	154,908,117.75	16,279,010.57	199,080,338.99	27,618,721.57	2,383,542,348.04
MAR	78,182,606.85	56,983,754.28	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	755,999,366.67	154,908,117.75	16,279,010.57	199,080,338.99	27,618,721.57	2,380,652,691.87
APR	78,182,606.85	77,674,554.07	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00	755,999,366.67	154,908,117.75	16,279,010.57	199,080,338.99	27,618,721.57	2,401,343,491.66
MAY	78,182,606.85	55,175,752.92	741,156,852.48	126,675,773.75	95,399,197.96	128,368,951.00		154,908,117.75	16,279,010.57	199,080,338.99	27,618,721.57	1,622,845,323.84
JUN	78,182,606.85	83,453,829.31	741,156,852.48	126,675,773.75		128,368,951.00		154,908,117.75	16,279,010.57	199,080,338.99	27,618,721.57	1,555,724,202.27
JUL	78,182,606.85	46,786,981.85				128,368,951.00				199,080,338.99	27,618,721.57	480,037,600.26
AUG	78,182,606.85	60,748,804.26				128,368,951.00				199,080,338.99	27,618,721.57	493,999,422.67
SEPT	78,182,606.85	55,203,711.05	741,156,852.48			128,368,951.00				199,080,338.99	27,618,721.57	1,229,611,181.94
OCT	78,182,606.85	60,863,064.04	741,156,852.48			128,368,951.00				199,080,338.99	27,618,721.57	1,235,270,534.93
NOV	78,182,606.85	47,062,630.19				128,368,951.00				199,080,338.99	27,618,721.57	480,313,248.60
DEC	78,182,606.85	55,779,768.97				128,368,951.00				199,080,338.99	27,618,721.57	489,030,387.38
TOTAL	1,002,826,496.89	763,284,986.86	5,929,254,819.84	760,054,642.50	476,995,989.80	1,540,427,412.00	2,267,998,100.01	929,448,706.50	97,674,063.42	2,388,964,067.88	331,424,658.84	16,488,353,944.54



SUPPLEMENTARY NOTE 4

DETAILS OF BAYELSA STATE GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNT ALLOCATION COMMITTEE

S/NO	DETAILS/MONTHS	ACTUAL JAN -DEC 2023 ₦	APPROVED BUDGET 2023 ₦	VARIANCE ₦	ACTUAL JAN – DEC 2022 ₦
1	January	2,391,089,251.01	2,346,516,530.33	44,572,720.67	1,756,598,690.04
2	February	2,683,783,360.22	2,446,516,530.00	237,266,830.22	2,066,743,234.46
3	March	2,058,412,635.67	2,264,615,340.33	206,202,704.66	1,594,135,609.14
4	April	2,420,444,814.83	2,152,521,690.25	267,923,124.58	2,044,363,415.83
5	May	2,713,217,483.70	2,537,004,555.20	176,212,928.50	2,286,559,132.50
6	June	2,443,118,994.94	2,346,615,530.14	96,503,464.80	1,967,730,535.56
7	July	2,944,553,776.75	2,222,365,234.22	722,188,542.53	2,252,264,034.75
8	August	2,907,951,771.77	2,346,316,530.33	561,635,241.44	1,851,168,939.88
9	September	3,028,083,026.75	2,546,516,532.20	481,566,494.55	2,093,126,804.02
10	October	2,966,821,344.16	2,456,536,530.33	510,284,813.83	1,928,591,400.97
11	November	3,265,817,015.22	2,346,516,530.31	919,300,484.91	1,932,068,024.39
12	December	3,077,561,516.80	2,146,156,830.36	931,404,686.44	2,015,301,137.42
	TOTAL	32,900,854,991.82	28,158,198,364.00	4,742,656,627.82	23,788,650,958.96



NEW LEGISLATORS' QUARTERS



SUPPLEMENTARY NOTE 5

TAX REVENUE

DETAILS OF REVENUE	JAN- DEC. 2023 SEE - SUPPLEMENTARY NOTE 5A AND 5A1	BUDGET	VARIANE	JAN- DEC. 2022
TAX REVENUE	ACTUAL ₦	APPROVED FINAL BUD. ₦	₦	ACTUAL ₦
PERSONAL INCOME TAX	14,129,500,713.16	12,683,367,723.04	1,446,132,990.12	12,580,219,717.80
STAMP DUTY	114,552,941.32	12,519,218.09	102,033,723.23	109,609,291.92
POOL BETTING TAX	43,220,000.00	4,722,161.21	38,497,838.79	10,180,000.06
DEVELOPMENT TAX/LEVY	2,167,598,822.49	237,974,961.46	1,929,623,861.03	1,975,870,002.83
CAPITAL GAIN TAX	9,098,835.98	988,359.32	8,110,476.66	5,157,734.33
OTHER SERVICE TAXES	1,748,944,886.64	1,743,795,299.05	5,149,587.59	802,063,722.35
TOTAL	18,212,916,199.59	14,683,367,722.17	3,529,548,477.42	15,483,100,469.29



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
		Administrative				
011100100100	1	GOVERNMENT HOUSE	37,990,920.75	34,102,607.57	3,888,313.18	33,825,266.73
011100100200	1	OFFICE OF DEPUTY GOVERNOR	5,323,483.80	4,778,633.30	544,850.50	4,739,770.87
011100200200	1	S. A. POLITICAL	2,054,622.73	1,844,335.21	210,287.52	1,829,336.08
011100201000	1	S A CHIEFTAINCY AFFAIRS	1,451,236.56	1,302,704.70	148,531.86	1,292,110.40
011100500100	1	SUSTAINABLE DEVELOPMENT GOALS	3,883,300.16	3,485,850.27	397,449.89	3,457,501.45
011101000100	1	DUE PROCESS BUREAU	6,041,015.04	5,422,726.30	618,288.74	5,378,625.76
011103500100	1	STATE PENSION BOARD	8,463,510.92	7,597,283.40	866,227.52	7,535,498.18
011104400400	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	3,354,973.26	3,011,596.83	343,376.43	2,987,104.90
011106000100	1	BAYELSA STATE COMMUNITY SAFETY CORPS	403,468,499.18	362,174,109.57	41,294,389.61	359,228,713.88
011200400100	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	30,194,041.12	27,103,726.76	3,090,314.36	26,883,304.60
012300100100	1	MINISTRY OF INFORMATION AND ORIENTATION	75,785,389.12	68,028,869.36	7,756,519.76	67,475,627.81
012300200100	1	NIGER DELTA TELEVISION AUTHORITY	36,915,881.35	33,137,596.82	3,778,284.53	32,868,103.97
012300300100	1	BAYELSA STATE BROADCASTING CORPORATION	61,978,629.11	55,635,210.32	6,343,418.79	55,182,754.71
012300500100	1	GOVERNMENT PRINTING PRESS	4,183,095.47	3,754,961.99	428,133.48	3,724,424.61
012300600100	1	BAYELSA STATE NEWSPAPERS CORPORATION	33,608,553.99	30,168,769.41	3,439,784.58	29,923,420.66



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
012500100100	1	HOS- WELFARE AND MANAGEMENT SERVICES	35,676,757.99	32,025,295.86	3,651,462.13	31,764,848.84
012500300100	1	ESTABLISHMENT, TRAINING AND PENSION BUREAU	18,511,211.43	16,616,616.99	1,894,594.44	16,481,481.67
012500600100	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	1,851,422.81	1,661,932.49	189,490.32	1,648,416.76
014000100100	1	OFFICE OF THE STATE AUDITOR GENERAL	26,779,140.99	24,038,336.48	2,740,804.51	23,842,843.73
014100100100	1	AUDITOR GENERAL (LOCAL GOVERNMENTS)	9,116,623.83	8,183,551.19	933,072.64	8,116,998.13
014700100100	1	BAYELSA STATE CIVIL SERVICE COMMISSION	14,756,058.13	13,245,797.94	1,510,260.19	13,138,075.95
014800100100	1	STATE INDEPENDENT ELECTORAL COMMISSION	57,633,479.71	51,734,780.38	5,898,699.33	51,314,045.17
016100100100	1	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,113,775,550.79	999,782,310.60	113,993,240.19	991,651,540.26
016102100100	1	BAYELSA HOUSE ABUJA	3,729,164.29	3,347,489.97	381,674.32	3,320,266.38
016102100200	1	LAGOS LIAISON OFFICE	5,591,139.89	5,018,895.19	572,244.70	4,978,078.82
016102100300	1	PORTHARCOURT LIAISON OFFICE	11,186,256.75	10,041,360.32	1,144,896.43	9,959,698.55
016700100200	1	MINISTRY OF SPECIAL DUTIESCENTRAL SENATORIAL DISTRICT	2,499,140.93	2,243,357.64	255,783.29	2,225,113.44
016700100300	1	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL	5,728,171.45	5,141,901.78	586,269.67	5,100,085.06
016700100400	1	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL	5,797,378.57	5,204,025.66	593,352.91	5,161,703.71
016800100100	1	MINISTRY OF SPECIAL PROJECTS	17,974,887.73	16,135,185.20	1,839,702.53	16,003,965.15
011200300100	1	BAYELSA STATE HOUSE OF ASSEMBLY	296,114,974.15	265,808,055.18	30,306,918.97	263,646,360.35



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
		GROUP-TOTAL :	2,341,418,512.00	2,101,777,874.68	239,640,637.32	2,084,685,086.58
		Economic				
021500100100	2	MINISTRY OF AGRICULTURE	81,566,352.65	73,218,160.03	8,348,192.62	72,622,710.37
021500100200	2	SCHOOL - TO- LAND	7,271,122.45	6,526,934.08	744,188.37	6,473,853.53
021500100400	2	AGRICULTURAL DEVELOPMENT PROGRAMME	25,028,543.53	22,466,910.02	2,561,633.51	22,284,196.96
022000100100	2	MINISTRY OF FINANCE	3,205,688,440.72	2,877,591,085.61	328,097,355.11	2,854,188,958.96
022000200100	2	STATE BUDGET OFFICE	10,324,821.61	9,268,091.76	1,056,729.85	9,192,718.63
022000700100	2	OFFICE OF THE ACCOUNTANT GENERAL	68,464,373.32	61,457,148.44	7,007,224.88	60,957,345.68
022000800100	2	BOARD OF INTERNAL REVENUE – STATE	19,836,525.62	17,806,287.28	2,030,238.34	17,661,476.92
022001200100	2	MINISTRY OF FINANCE INCOPORATED (MOFI)	1,671,273.23	1,500,220.95	171,052.28	1,488,020.34
022200100100	2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	53,265,962.55	47,814,271.98	5,451,690.57	47,425,420.47
022200100200	2	MICROFINANCE AND ENTERPRISES DEVELOPMENT	3,432,959.03	3,081,600.87	351,358.16	3,056,539.63
022200100300	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	2,887,780.69	2,592,220.71	295,559.98	2,571,139.37
022200100400	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	3,342,550.61	3,000,445.62	342,104.99	2,976,044.37
022700100100	2	MINISTRY OF LABOR, EMPLOYMENT AND PRODUCTIVE	14,872,272.16	13,350,117.64	1,522,154.52	13,241,547.26
022800100100	2	MIN. OF COMMUNICATION, SCIENCE AND TECHNOLOGY	15,105,735.84	13,559,686.66	1,546,049.18	13,449,411.96



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
022800100200	2	E-GOVERNANCE BUREAU	26,961,694.86	24,202,206.24	2,759,488.62	24,005,380.81
022900100100	2	MINISTRY OF TRANSPORT	30,248,375.45	27,152,500.05	3,095,875.40	26,931,681.24
022900100300	2	BAYELSA TRANSPORT COMPANY	6,425,851.63	5,768,175.45	657,676.18	5,721,265.53
023100100100	2	MINISTRY OF POWER	18,090,264.30	16,238,753.16	1,851,511.14	16,106,690.84
023300100100	2	MINISTRY OF MINERAL RESOURCES	25,526,570.47	22,913,964.66	2,612,605.81	22,727,615.91
023400100100	2	MINISTRY OF WORKS AND INFRASTRUCTURE	43,257,403.60	38,830,073.88	4,427,329.72	38,514,286.72
023600100100	2	MINISTRY OF CULTURE AND TOURISM DEVELOPMENT	36,809,873.45	33,042,438.67	3,767,434.78	32,773,719.69
023600300100	2	MUSEUMS AND MONUMENTS	16,398,195.04	14,719,864.62	1,678,330.42	14,600,154.72
023600400100	2	COUNCIL FOR ART AND CULTURE	45,633,069.10	40,962,593.61	4,670,475.49	40,629,463.65
023601000100	2	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	53,376,057.10	47,913,098.52	5,462,958.58	47,523,443.30
023600400300	2	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	7,038,096.59	6,317,758.07	720,338.52	6,266,378.64
023600500100	2	MIN. OF IJAW NATIONAL AFFAIRS	14,826,518.25	13,309,046.57	1,517,471.68	13,200,810.21
023800100100	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	1,495,453,523.31	1,342,396,120.90	153,057,402.41	1,331,479,029.79
025200100100	2	MIN. OF WATER RESOURCES	41,801,299.62	37,522,999.94	4,278,299.68	37,217,842.61
025200100200	2	WATER BOARD	21,150,704.44	18,985,961.89	2,164,742.55	18,831,557.78
025300100100	2	MIN OF LANDS, HOUSING AND RURAL DEVELOPMENT	29,762,662.93	26,716,499.47	3,046,163.46	26,499,226.45



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
026000200100	2	OFFICE OF THE SURVEYOR GENERAL	13,920,038.49	12,495,343.64	1,424,694.85	12,393,724.75
023800500300	2	PHYSICAL PLANNING AND DEVELOPMENT BOARD	16,685,464.66	14,977,732.63	1,707,732.03	14,855,925.61
026000500100	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	7,495,014.12	6,727,910.78	767,103.34	6,673,195.77
026000100100	2	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	5,531,288.60	4,965,169.59	566,119.01	4,924,790.15
		GROUP-TOTAL :	5,469,150,680.02	4,909,391,393.99	559,759,286.03	4,869,465,568.62
		Law & Justice Sector				
031801100100	3	JUDICIAL SERVICE COMMISSION	7,765,264.04	6,970,501.03	794,763.01	6,913,813.15
031805100100	3	HIGH COURT	2,246,570,598.78	2,016,637,501.68	229,933,097.10	2,000,237,115.09
031805200100	3	CUSTOMARY COURT OF APPEAL	50,658,553.94	45,473,727.69	5,184,826.25	45,103,910.75
032600100100	3	MIN OF JUSTICE	190,483,349.22	170,987,667.02	19,495,682.20	169,597,102.86
		GROUP-TOTAL :	2,495,477,765.98	2,240,069,397.42	255,408,368.56	2,221,851,941.85
		Social Service Sector				
051300100200	5	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	14,884,729.22	13,361,299.74	1,523,429.48	13,252,638.42
051300200100	5	SPORTS COUNCIL	79,033,168.98	70,944,243.87	8,088,925.11	70,367,286.92
051300300100	5	BAYELSA STATE SPORTS ACADEMY	11,623,224.95	10,433,605.49	1,189,619.46	10,348,753.76
051400100100	5	MINISTRY OF WOMEN .CHILDREN AFFAIRS AND SOCIAL	94,279,335.65	84,629,988.48	9,649,347.17	83,941,731.66
051400200100	5	PILGRIMS WELFARE BOARD	5,878,976.93	5,277,272.55	601,704.38	5,234,354.91
051700100100	5	MINISTRY OF EDUCATION	85,925,093.44	77,130,790.31	8,794,303.13	76,503,521.02



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
051700300100	5	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	128,935,161.14	115,738,842.74	13,196,318.40	114,797,591.89
051700800100	5	BAYELSA STATE LIBRARY BOARD	8,669,640.99	7,782,316.37	887,324.62	7,719,026.36
051701000200	5	BAYELSA STATE AGENCY FOR MASS EDUCATION	6,661,743.86	5,979,924.47	681,819.39	5,931,292.49
051701000300	5	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	4,492,448.79	4,032,653.46	459,795.33	3,999,857.74
051701000500	5	BAYELSA STATE INSTITUTE OF ENTERPRENUERSHIP	32,887,350.77	29,521,380.24	3,365,970.53	29,281,296.42
051701000600	5	POST PRIMARY SCHOOLS BOARD (PSSB)	1,487,210,409.85	1,334,996,677.61	152,213,732.24	1,324,139,762.78
051701000800	5	BAYELSA STATE SCHOLARSHIP BOARD	8,595,836.42	7,716,065.59	879,770.83	7,653,314.37
051701000900	5	HIGHER EDUCATION STUDENTS LOAN BOARD	5,730,944.00	5,144,390.56	586,553.44	5,102,553.60
051701001100	5	SPECIAL MATTERS COURT (EDUCATION)	11,294,927.67	10,138,908.94	1,156,018.73	10,056,453.85
052100100100	5	MINISTRY OF HEALTH	249,403,923.44	223,877,809.74	25,526,113.70	222,057,114.33
052100200100	5	BAYELSA HEALTH INSURANCE SCHEME (BHSI)	12,095,668.88	10,857,695.50	1,237,973.38	10,769,394.85
052100400100	5	NIGER DELTA UNIVERSITY TEACHING HOSPITAL	209,668,379.19	188,209,138.24	21,459,240.95	186,678,519.76
052100500100	5	BAYELSA STATE HOSPITAL MANAGEMENT BOARD	657,745,022.83	590,425,816.26	67,319,206.57	585,624,154.28
052100500200	5	BAYELSA STATE SCHOLL OF NURSING	49,622,151.96	44,543,399.89	5,078,752.07	44,181,148.87



SUPPLEMENTARY NOTE 5A

TAX REVENUE - PERSONAL INCOME TAX

ADMIN	GRP	HEAD DESCRIPTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
053500100100	5	MINISTRY OF ENVIRONMENT	177,151,759.31	159,020,545.14	18,131,214.17	157,727,304.08
053500200100	5	BAYELSA STATE PARKS AND GARDENS	71,041,957.05	63,770,920.38	7,271,036.67	63,252,300.77
053505500100	5	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	355,281,032.55	318,918,557.14	36,362,475.41	316,324,938.99
055100100100	5	MINISTRY OF LOCAL GOVERNMENT, CHIEFTANCY AFFAIRS	45,570,155.32	40,906,118.96	4,664,036.36	40,573,448.29
055100200100	5	BAYELSA STATE TRADITIONAL RULERS COUNCIL	4,354,299.01	3,908,643.10	445,655.91	3,876,855.90
051701001000	5	BAYELSA EDUCATION TRUST TRUST FUND	5,416,413.94	4,862,052.18	554,361.76	4,822,511.34
		GROUP-TOTAL :	3,823,453,756.14	3,432,129,056.95	391,324,699.19	3,404,217,127.65
	:	SUB -TOTAL PERSONAL INCOME TAXES	14,129,500,714.14	12,683,367,723.04	1,446,132,991.10	12,580,219,724.70



SUPPLEMENTARY NOTE 5 A1

ANALYSIS OF TAX REVENUE

MONTHS	PERSONAL INCOME TAX - FCT RESIDENTS (SEE- SUPPLEMENTARY NOTE 5A2)	PERSONAL INCOME TAX - ARMED FORCES , POLICE	PERSONAL INCOME TAX - FOREIGN AFFAIRS OFFICERS	STAMP DUTY	POOL BETTING TAX	DEVELOPMENT TAX/LEVY	CAPITAL GAIN TAX	LIVESTOCK TAX	OTHER SERVICE TAXES (SEE- SUPPLEMENTARY NOTE 5B)	TOTAL
	12010101	12010102	12010103	12010104	12010105	12010106	12010107	12010108	12010109	
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	886,311,294.07	0.00	0.00	417,800.07	0.00	85,516,538.38	80,000.00	0.00	98,720,176.07	1,071,045,808.59
FEBRUARY	2,575,409,169.77	0.00	0.00	8,754,308.92	10,100,000.00	490,365,486.18	0.00	0.00	88,807,052.15	3,173,436,017.02
MARCH	1,077,417,656.98	0.00	0.00	14,041,913.74	0.00	244,276,854.62	2,022,228.00	0.00	126,391,678.95	1,464,150,332.29
APRIL	1,079,649,457.09	0.00	0.00	12,247,698.99	3,600,000.00	134,444,763.29	325,000.00	0.00	98,601,832.68	1,328,868,752.05
MAY	1,017,042,850.52	0.00	0.00	5,289,349.52	0.00	76,161,409.52	272,000.00	0.00	110,443,912.97	1,209,209,522.53
JUNE	911,491,170.10	0.00	0.00	17,019,632.61	0.00	187,220,750.33	66,250.00	0.00	82,507,825.39	1,198,305,628.43
JULY	989,379,021.17	0.00	0.00	5,083,677.07	0.00	414,715,905.54	100,000.00	0.00	90,768,057.36	1,500,046,661.14
AUGUST	999,622,807.94	0.00	0.00	20,836,700.59	3,250,000.00	132,638,156.37	228,900.00	0.00	390,394,530.31	1,546,971,095.21
SEPTEMBER	989,955,778.46	0.00	0.00	5,497,336.76	3,030,000.00	233,283,300.83	0.00	0.00	94,463,621.88	1,326,230,037.93
OCTOBER	1,067,889,489.94	0.00	0.00	16,997,545.54	13,660,000.00	134,567,617.08	216,000.00	0.00	96,055,423.07	1,329,386,075.63
NOVEMBER	1,146,330,305.62	0.00	0.00	8,257,179.24	4,830,000.00	33,852,664.14	00	0.00	137,389,007.96	1,330,659,156.96
DECEMBER	1,389,001,711.50	0.00	0.00	109,798.27	4,750,000.00	555,376.21	5,788,457.98	0.00	334,401,767.85	1,734,607,111.81
GRAND TOTAL	14,129,500,713.16	0.00	0.00	114,552,941.32	43,220,000.00	2,167,598,822.49	9,098,835.98	0.00	1,748,944,886.64	18,212,916,199.59



SUPPLEMENTARY NOTE 5 A2

ANALYSIS OF PERSONAL INCOME

MONTHS	OTHER PAYEE	BYSG PAYEE	TOTAL
JANUARY	506,849,439.98	379,461,854.09	886,311,294.07
FEBRUARY	2,195,674,206.86	379,734,962.91	2,575,409,169.77
MARCH	696,502,050.58	380,915,606.40	1,077,417,656.98
APRIL	693,795,159.24	385,854,297.85	1,079,649,457.09
MAY	618,013,856.34	399,028,994.18	1,017,042,850.52
JUNE	498,603,154.41	412,888,015.69	911,491,170.1
JULY	570,813,477.57	418,565,543.60	989,379,021.17
AUGUST	548,962,781.39	450,660,026.55	999,622,807.94
SEPTEMBER	536,060,101.90	453,895,676.56	989,955,778.46
OCTOBER	572,895,144.32	494,994,345.62	1,067,889,489.94
NOVEMBER	643,038,945.44	503,291,360.18	1,146,330,305.62
DECEMBER	870,444,821.17	518,556,890.33	1,389,001,711.50
GRAND TOTAL	8,951,653,139.20	5,177,847,573.96	14,129,500,713.16



SUPPLEMENTARY NOTE 5B

ANALYSIS OF OTHER SERVICE TAXES

MONTHS	OTHER WITH HOLDING TAX	DIRECT ASSESSMENT	PROPERTY TAX	MISCEL LANEOUS	TOTAL
JANUARY	88,722,446.46	848,386.14	0.00	9,149,343.47	98,720,176.07
FEBRUARY	82,579,578.69	29,308.04	0.00	6,198,165.42	88,807,052.15
MARCH	118,137,516.91	762,837.74	0.00	7,491,324.30	126,391,678.95
APRIL	88,518,361.35	105,581.93	0.00	9,977,889.40	98,601,832.68
MAY	93,378,010.08	6,220,461.64	0.00	10,845,441.25	110,443,912.97
JUNE	69,209,046.68	318,568.06	0.00	12,980,210.65	82,507,825.39
JULY	77,982,221.83	152,938.11	70,000.00	12,562,897.42	90,768,057.36
AUGUST	323,775,837.65	53,322,985.16	0.00	13,295,707.50	390,394,530.31
SEPTEMBER	85,073,449.88	2,448,708.32	0.00	6,941,463.68	94,463,621.88
OCTOBER	88,771,627.65	786,602.00	0.00	6497,193.42	96,055,423.07
NOVEMBER	121,335,969.69	1,658,683.42	0.00	14,394,354.85	137,389,007.96
DECEMBER	319,777,156.00	7,076,628.68	0.00	7,547,983.17	334,401,767.85
GRAND TOTAL	1,557,261,222.87	73,731,689.24	70,000.00	117,881,974.53	1,748,944,886.64



NLC, TUC HOUSE



SUPPLEMENTARY NOTE 6

ANALYSIS OF NON TAX REVENUE

<u>MONTHS</u>	<u>LICENCES GENERAL</u>	<u>FEES – GENERAL</u>	<u>FINES – GENERAL</u>	<u>SALES – GENERAL</u>	<u>RENT ON LAND & OTHERS – GENERAL</u>	<u>TOTAL</u>
	120201 ₦	120204 ₦	120205 ₦	120206 ₦	120209 ₦	₦
JANUARY	9,601,590.94	748,226,124.17	300,000.00	4,460,000.00	1,028,970.00	763,616,685.11
FEBRUARY	6,896,700.00	828,205,420.23	210,800.00	0.00	4,765,284.34	840,078,204.57
MARCH	4,209,200.00	551,074,007.75	150,000.00	1,300,000.00	189,696.33	556,922,904.08
APRIL	2,119,200.00	375,191,822.09	1,212,000.00	0.00	700,000.00	379,223,022.09
MAY	1,465,000.00	547,600,628.91	418,800.00	0.00	908,000.00	550,392,428.91
JUNE	1,000,000.00	469,316,173.44	302,000.00	0.00	578,000.00	471,196,173.44
JULY	1,132,500.00	595,978,358.31	1,540,000.00	8,490,000.00	1,011,089,400.00	1,618,230,258.31
AUGUST	3,264,200.00	468,280,190.18	609,000.00	3,000,000.00	4,254,500.00	479,407,890.18
SEPTEMBER	680,000	342,199,156.94	130,000.00	0.00	1,200,000.00	344,209,156.94
OCTOBER	1,370,000.00	665,354,992.90	260,000.00	9,554,099.00	800,000.00	677,339,091.9
NOVEMBER	1,745,000.00	625,364,815.39	3,345,000.00	8,074,100.00	1,003,600.00	639,532,515.39
DECEMBER	730,000.00	457,490,385.09	220,000.00	300,000.00	2,291,600.00	461,031,985.09
2019-2023 SEE NOTE 19						694,344,401.37
GRAND TOTAL	34,213,390.94	6,674,282,075.40	8,697,600.00	32,178,199.00	1,028,809,050.67	8,472,524,717.38



SUPPLEMENTARY NOTE 6.1

ANALYSIS OF NON TAX REVENUE

6	NON-TAX REVENUE	REF. S. NOTE	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
6.1	Licenses	6				
	MIN. OF ENVIRONMENT		7,500,000.00	4,804,540.37	2,695,459.63	9,343,978.65
	BOARD OF INTERNAL GENERATED REVENUE		26,713,390.94	15,614,756.22	11,098,634.72	36,041,060.50
	Sub-total Licences		34,213,390.94	20,419,296.59	13,794,094.35	45,385,039.15
6.2	Fees- General	6				
	UNIVERSITY OF AFRICA		416,171,506.17	248,477,568.89	167,693,937.28	158,673,518.93
	JUDICIARY		38,117,605.31	22,680,389.02	15,437,216.29	14,494,215.67
	MIN. OF TRADE, INDUSTRY AND INVESTMENT		32,749,500.00	19,099,274.77	13,650,225.23	12,205,655.30
	RADIO BAYELSA		32,358,176.40	19,099,274.97	13,258,901.43	12,281,940.65
	MIN. OF CHIEFTANCY AFFAIRS		37,350.00	2,516,080.43	-2,478,730.43	14,112.79
	ELECTRICITY BOARD		1,000,000,000.00	596,852,342.74	403,147,657.26	381,426,728.19
	ENVIRONMENTAL SANITATION AUTHORITY		1,954,871.24	1,134,019.45	820,851.79	724,710.78
	DUE-PROCESS		1,420,000.00	835,593.28	584,406.72	541,625.95
	MIN. OF EDUCATION		3,636,000.00	2,148,668.43	1,487,331.57	1,373,136.22
	MIN. OF AGRICULTURE		200,000.00	119,370.47	80,629.53	76,285.35
	NIGER DELTA UNIVERSITY		3,705,210,585.87	2,211,337,929.86	1,493,872,656.01	1,413,186,027.93
	SCHOOL OF NURSING		4,312,000.00	2,566,465.07	1,745,534.93	1,640,134.93
	POLYTECHNIC ALEIBIRI		15,435,618.00	8,952,785.14	6,482,832.86	5,873,971.61
	MIN. OF WORKS AND INFRASTRUCTURE		6,447,294.19	3,819,854.99	2,627,439.2	2,441,131.06
	NIGER DELTA TELEVISION AUTHORITY		18,705,641.00	11,161,138.81	7,544,502.19	6,865,681.11



SUPPLEMENTARY NOTE 6.1

ANALYSIS OF NON TAX REVENUE

6	NON-TAX REVENUE	REF. S. NOTE	2023			2022
	ISAAC ADAKA BORO COLLEGE OF EDUCATION		63,048,270.80	37,601,697.59	25,446,573.21	24,029,883.86
	MIN. OF JUSTICE		69,500.00	542,304.49	-472,804.49	26,318.44
	NIGER DELTA TEACHING HOSPITAL		139,009,821.79	82,999,784.51	56,010,037.28	53,018,315.22
	BAYELSA MEDICAL UNIVERSITY		700,434,226.77	417,796,639.92	282,637,586.85	266,998,709.73
	INTERNATIONAL INST. OF TOURISM & HOSPITALITY		31,592,250.00	18,502,422.63	13,089,827.37	11,824,228.57
	MIN. OF LANDS AND HOUSING		177,783,765.00	105,642,864.67	72,140,900.33	67,779,529.60
	HOSPITAL MANAGEMENT BOARD		278,711,834.53	165,924,951.28	112,786,883.25	106,303,629.15
	NEWSPAPER CORPORATION		6,876,258.33	3,581,114.06	3,295,144.27	3,842,492.89
	Sub-total Fees- General		6,674,282,075.40	3,983,392,535.47	2,690,889,539.93	2,545,641,983.93
6.3	Fines-General	6				
	JUDICIARY		8,697,600.00	5,190,963.30	3,506,636.70	3,086,400.00
	Sub-total Fines-General		8,697,600.00	5,190,963.30	3,506,636.70	3,086,400.00
6.4	Sales General	6				
	MIN. OF WORKS AND INFRASTRUCTURE		3,000,000.00	0.00	3,000,000.00	
	HOUSING & PROPERTY DEVELOPMENT AUTHORITY		29,178,199.69	19,204,820.89	9,973,378.8	



SUPPLEMENTARY NOTE 6.1

ANALYSIS OF NON TAX REVENUE

6	NON-TAX REVENUE	REF. S. NOTE	2023			2022
	Sub-total Sales General		32,178,199.00	19,204,820.89	12,973,378.11	199,554,935.66
6.5	Rent – General	6				
	MIN. OF TRANSPORT		11,000,000.00	6,565,682.69	4,434,317.31	200,706.58
	SPORT COUNCIL		22,800,000.00	13,131,365.38	9,668,634.62	451,589.80
	NIGER DELTA UNIVERSITY		760,806,401.37	489,122,189.21	271,684,212.16	13,597,870.53
	MIN. OF INFORMATION		32,662,000.00	19,100,167.83	13,561,832.17	652,296.37
	AITEO		18,471,584.71	10,743,844.40	7,727,740.31	351,236.51
	AUSPIONT LTD		84,000,000.00	50,137,940.55	33,862,059.45	1,655,829.25
	BGP/CNPC		126,250,056.75	75,206,910.83	51,043,145.92	2,559,008.84
	EXCEL EXPLORATION & PRODUCTION		3,198,376.78	1,693,025.00	1,505,351.78	75,264.97
	J C INTERNATIONAL		12,701,600.03	7,162,562.94	5,539,037.09	275,971.54
	MULTIPLAN NIGERIA LTD		47,615,997.60	28,053,371.50	19,562,626.1	953,356.24
	NIGERIA BREWERIES PLC		9,978,989.78	5,371,922.20	4,607,067.58	200,706.58
	PIVOT GIS LTD		57,139,201.44	3,401,628.39	53,737,573.05	2,659,362.13
	TEHTYS PLANTEGERIA		91,578,183.08	54,316,102.27	37,262,080.81	1,856,535.83
	PACESETTERS DEEP SEA		184,521,339.89	109,825,965.02	74,695,374.87	3,713,071.66
	DRILLING NIG LTD					
	GEO- SERVICES		42,746,802.55	25,068,970.28	17,677,832.27	853,002.94
	HALKING EXPLORATION & PRODUCTION LTD		16,142,268.76	9,550,083.91	6,592,184.85	346,218.84
	BOARD OF INTERNAL REVENUE		201,540,649.3	119,972,929.18	81,567,720.12	4,420,562.33
	Sub - Total Rent – General		1,723,153,452.04	1,028,424,661.58	694,728,790.46	34,822,590.94
	Grand - Total Non Tax Revenue		8,472,524,717.38	5,056,632,277.83	3,415,892,439.55	2,828,490,949.68



SUPPLEMENTARY NOTE 7

INVESTMENT INCOME

MONTHS	NARRATION	OPERATING SURPLUS	OTHER INVESTMENT INCOME	DIVIDEND INCOME	TOTAL
		12021101 ₦	12021102 ₦	12021103 ₦	₦
JANUARY	0.00	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	0.00	0.00	0.00
MARCH	0.00	0.00	10,158,500.00	0.00	10,158,500.00
APRIL	0.00	0.00	2,987,856.37	0.00	2,987,856.37
MAY	0.00	0.00	65,121,952.65	0.00	65,121,952.65
JUNE	0.00	0.00	9,308,045.22	0.00	9,308,045.22
JULY	0.00	0.00	847,548.63	0.00	847,548.63
AUGUST	0.00	0.00	425,966.40	0.00	425,966.40
SEPTEMBER	0.00	0.00	5,247,421.91	0.00	5,247,421.91
OCTOBER	0.00	0.00	9,264,887.09	0.00	9,264,887.09
NOVEMBER	0.00	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	0.00	103,362,178.27	0.00	103,362,178.27



SUPPLEMENTARY NOTE 8

ANALYSIS OF INTEREST EARNED

MONTHS	NARRATION	MOTOR VEHICLE ADVANCES (INTEREST)	BICYCLE ADVANCES (INTEREST)	REFURBISHING LOAN (INTEREST)	FURNITURE LOAN (INTEREST)	INTEREST ON HOUSING LOAN	INTEREST ON LOANS TO STATES	INTEREST ON LOANS TO LGAs	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	INTEREST ON DEBENTURE LOANS	BANK INTEREST	INTEREST ON TREASURY BILLS & FIXED DEPOSITS	TOTAL
		12021201 ₦	12021202 ₦	12021203 ₦	12021204 ₦	12021205 ₦	12021206 ₦	12021207 ₦	12021208 ₦	12021209 ₦	12021210 ₦	12021211 ₦	₦
JANUARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387,483,868.47	0.00	387,483,868.47
FEBRUARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,881,314.22	0.00	3,881,314.22
MARCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,239.05	0.00	15,239.05
APRIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,770.50	0.00	96,770.50
MAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,080.84	0.00	101,080.84
JUNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,920,824.13	0.00	3,920,824.13
JULY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,826,545.28	0.00	7,826,545.28
AUGUST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,770,487.79	0.00	1,770,487.79
SEPTEMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,993,036.94	0.00	1,993,036.94
OCTOBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,308.11	0.00	156,308.11
NOVEMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,073.15	0.00	153,073.15
DECEMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,292,970.67	0.00	1,292,970.67
GRAND TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	408,691,519.15	0.00	408,691,519.15



SUPPLEMENTARY NOTE 9

ANALYSIS OF AIDS AND GRANTS

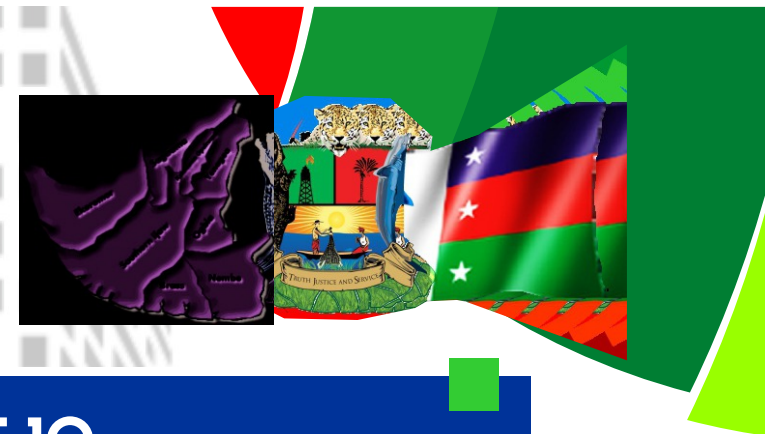
MONTHS	DOMESTIC AID	FOREIGN AID --- (SEE SUPPLEMENTARY NOTE 9A)	DOMESTIC GRANTS (SEE SUPPLEMENTARY NOTE 10)	FOREIGN GRANT	TOTAL
	130101	130102	130203	130204	
	N	N	N	N	N
JANUARY	0.00	303,376,790.63	0.00	0.00	303,376,790.63
FEBRUARY	0.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00
MARCH	0.00	1,099,962,143.08	0.00	0.00	1,099,962,143.08
APRIL	0.00	266,738,236.20	0.00	0.00	266,738,236.20
MAY	0.00	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	2,000,000,000.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	2,670,077,169.91	2,000,000,000.00	0.00	4,670,077,169.91



SUPPLEMENTARY NOTE 9A

ANALYSIS OF FOREIGN AIDS AND GRANTS

-S/NO	NAME OF DONOR/COUN TERPART	BENEFICIARY MINISTRY	PURPOSE	BALANCE BF	FUND DRAW DOWN DURING THE YEAR	TOTAL
1	WORLD BANK FUNDS		NG- CARES PROJECT	206,241,950.00	1,000,000,000.00	1,206,241,950.00
3	IFAD		LIFE-ND AGRO- ENTERPRISE DEVELOPMENT PROJECT (RAAMP)	91,614,752.74	1,099,962,143.08	1,191,576,895.82
4	UNICEF		RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	5,520,087.89	266,738,236.20	272,258,324.09
	GRANT TOTAL			303,376,790.63	2,366,700,379.28	2,670,077,169.91



SUPPLEMENTARY NOTE 10

ANALYSIS OF INTERNAL AIDS FROM FEDERAL GOVERNMENT

MONTHS	NARRATION PALLIATIVE	EXTRAORDINARY ITEMS	UNSPECIFIED REVENUE (SEE – SUPPLEMENTARY NOTE 3D)	RECOVERIES (STOLEN & OTHER FUNDS)	TOTAL
		14070101	14070102	14070103	
JANUARY	0.00	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	0.00	0.00	0.00
MARCH	0.00	0.00	0.00	0.00	0.00
APRIL	0.00	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00
SEPTEMBER	0.00	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00



SUPPLEMENTARY NOTE 11

ANALYSIS OF SALARIES AND WAGES

MONTHS	SALARIES – SEE SUPPLEMENTARY NOTE 11A	OVERTIME PAYMENT	CONSOLIDATED REVENUE FUND CHARGES- SALARIES 11B	ALLOWANCES	SOCIAL CONTRI BUTIONS	TOTAL
	21010101 ₦	21010102 ₦	21010103 ₦	210201 ₦	210202 ₦	₦
JANUARY	4,077,883,347.65	0.00	19,362,249.44	0.00	0.00	4,097,245,597.09
FEBRUARY	4,046,757,443.59	0.00	19,362,249.44	0.00	0.00	4,066,119,693.03
MARCH	4,126,433,135.21	0.00	19,362,249.44	0.00	0.00	4,145,795,384.65
APRIL	4,096,776,288.23	0.00	19,362,249.44	0.00	0.00	4,116,138,537.67
MAY	4,395,826,971.18	0.00	19,362,249.44	0.00	0.00	4,415,189,220.62
JUNE	4,425,428,861.50	0.00	19,362,249.44	0.00	0.00	4,444,791,110.94
JULY	4,956,174,030.78	0.00	19,362,249.44	0.00	0.00	4,975,536,280.22
AUGUST	4,573,724,571.08	0.00	19,362,249.44	0.00	0.00	4,593,086,820.52
SEPTEMBER	4,625,455,682.44	0.00	19,362,249.44	0.00	0.00	4,644,817,931.88
OCTOBER	4,860,821,822.60	0.00	19,362,249.44	0.00	0.00	4,880,184,072.04
NOVEMBER	4,997,358,597.30	0.00	19,362,249.44	0.00	0.00	5,016,720,846.74
DECEMBER	4,037,811,701.86	0.00	19,362,249.44	0.00	0.00	4,057,173,951.30
GRAND TOTAL	53,220,452,453.42	0.00	232,346,993.28	0.00	0.00	53,452,799,446.75



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
			Sector :		ADMINISTRATIVE						
1	251914270.98	011100100100	21010101	1	GOVERNMENT HOUSE	219,884,323.84	0	219,884,323.84	219,879,997.84	0	4,326.00
2	28178548.00	011100100200	21010101	1	OFFICE OF DEPUTY GOVERNOR	308,113,20.00	0	308,113,20.00	29,811,320.00	0	1,000,000.00
3	16361057.00	011100200200	21010101	1	S. A. POLITICAL	11,891,771.00	0	11,891,771.00	11,661,342.61	0	230,428.39
4	6612000.00	011100201000	21010101	1	S A CHIEFTAINCY AFFAIRS	8,399,485.00	0	8,399,485.00	7,967,250.95	0	432,234.05
5	21773409.32	011100500100	21010101	1	SUSTAINABLE DEVELOPMENT GOALS	22475813.00	0	22475813.00	21430000.00	0	1,045,813.00
6	31619106.63	011101000100	21010101	1	DUE PROCESS BUREAU	34,964,262.00	0	34,964,262.00	32,876,892.03	0	2,087,370.00
7	45630540.26	011103500100	21010101	1	STATE PENSION BOARD	48,985,213.84	0	48,985,213.84	47,563,054.26	0	1,422,159.58
8	17749091.00	011104400400	21010101	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	19,417,956.00	0	19,417,956.00	18,774,909.00	0	643,047.00
9	1040367969.59	011106000100	21010101	1	BAYELSA STATE COMMUNITY SAFETY CORPS	2,335,200,000.00	0	2,335,200,000.00	792,235,083.47	0	1,542,964,916.53
10	236831328.27	011200400100	21010101	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	174,757,446.93	0	174,757,446.93	167,475,744.39	0	7,281,702.54
11	409432158.60	012300100100	21010101	1	MINISTRY OF INFORMATION AND ORIENTATION	438,631,618.14	0	438,631,618.14	419,245,366.61	0	19,386,251.53
12	186452848.54	012300200100	21010101	1	NIGER DELTA TELEVISION AUTHORITY	213,662,197.44	0	213,662,197.44	210,133,353.80	0	3,528,843.64
13	341770145.57	012300300100	21010101	1	BAYELSA STATE BROADCASTING CORPORATION	358,720,680.80	0	358,720,680.80	350,564,513.89	0	8,156,166.91
14	16226549.64	012300500100	21010101	1	GOVERNMENT PRINTING PRESS	24,210,972.00	0	24,210,972.00	24,199,687.62	0	11,284.38
15	193607608.51	012300600100	21010101	1	BAYELSA STATE NEWSPAPERS CORPORATION	194,520,007.00	0	194,520,007.00	188,214,025.95	0	6,305,981.05
16	228031390.12	012500100100	21010101	1	HOS- WELFARE AND MANAGEMENT SERVICES	206,490,383.84	0	206,490,383.84	200,973,356.08	0	5,517,027.76



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
17	109913000.00	012500300100	21010101	1	ESTABLISHMENT, TRAINING AND PENSION BUREAU	107,139,419.84	0	107,139,419.84	105,713,941.44	0	1,425,478.40
18	10141142.96	012500600100	21010101	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	10,715,688.00	0	10,715,688.00	10,343,514.98	0	372,173.02
19	114734782.89	014000100100	21010101	1	OFFICE OF THE STATE AUDITOR GENERAL	154,992,645.44	0	154,992,645.44	150,930,259.85	0	4,062,385.59
20	38870089.76	014100100100	21010101	1	AUDITOR GENERAL (LOCAL GOVERNMENTS)	52,765,308.84	0	52,765,308.84	51,403,763.11	0	1,361,545.73
21	71061067.56	014700100100	21010101	1	BAYELSA STATE CIVIL SERVICE COMMISSION	85,405,296.84	0	85,405,296.84	82,365,712.95	0	3,039,583.89
22	296803085.31	014800100100	21010101	1	STATE INDEPENDENT ELECTORAL COMMISSION	333,571,771.00	0	333,571,771.00	329,091,260.11	0	4,480,510.89
23	5497659954.56	016100100100	21010101	1	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,446,323,991.84	0	6,446,323,991.84	3,687,210,344.90	0	2,759,113,646.94
24	20730143.38	016102100100	21010101	1	BAYELSA HOUSE ABUJA	21,583,703.50	0	21,583,703.50	20,834,338.84	0	749,364.66
25	26247318.19	016102100200	21010101	1	LAGOS LIAISON OFFUICE	32,360,469.00	0	32,360,469.00	32,000,577.68	0	359,891.32
26	55011265.00	016102100300	21010101	1	PORTHARCOURT LIAISON OFFICE	64,743,956.80	0	64,743,956.80	63,528,390.05	0	1,215,566.75
27	33130193.77	016700100200	21010101	1	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	14,464,559.00	0	14,464,559.00	14,006,114.78	0	458,444.22
28	33148290.68	016700100300	21010101	1	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL	33,153,582.00	0	33,153,582.00	31,800,030.03	0	1,353,551.97
29	15705473.18	016700100400	21010101	1	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL	33,554,139.84	0	33,554,139.84	31,781,638.04	0	1,772,501.80
30	73069492.98	016800100100	21010101	1	MINISTRY OF SPECIAL PROJECTS	104,035,278.84	0	104,035,278.84	100,403,527.84	0	3,631,751.00
31	0.00	011200300100	21010101	1	BAYELSA STATE HOUSE OF ASSEMBLY	1713857932.00	0	1713857932.00	1411397582.10	0	302,460,349.90
	9468783322.25				GROUP-TOTAL :	13,551,691,193.61	0	13,551,691,193.61	8,865,816,895.20	0	4,685,874,298.44
			Sector :		ECONOMIC						



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
32	486363913.29	021500100100	21010101	2	MINISTRY OF AGRICULTURE	472,090,750.84	0	472,090,750.84	465,825,056.68	0	6,265,694.16
33	40253652.27	021500100200	21010101	2	SCHOOL - TO- LAND	42,083,893.00	0	42,083,893.00	41,017,622.90	0	1,066,270.10
34	146076937.54	021500100400	21010101	2	AGRICULTURAL DEVELOPMENT PROGRAMME	144,860,515.70	0	144,860,515.70	143,232,527.89	0	1,627,987.81
35	13293716000.00	022000100100	21010101	2	MINISTRY OF FINANCE	18,553,923,446.22	0	18,553,923,446.22	11,267,370,637.93	0	7,286,552,808.29
36	55679401.40	022000200100	21010101	2	STATE BUDGET OFFICE	59,758,131.00	0	59,758,131.00	56,310,345.03	0	3,447,785.97
37	366033413.82	022000700100	21010101	2	OFFICE OF THE ACCOUNTANT GENERAL	396,258,951.84	0	396,258,951.84	394,143,365.43	0	2,115,586.41
38	105620131.25	022000800100	21010101	2	BOARD OF INTERNAL REVENUE – STATE	114,801,089.84	0	114,801,089.84	112,230,081.97	0	257,1007.87
39	8335790.42	022001200100	21010101	2	MINISTRY OF FINANCE INCOPORATED (MOFI)	9,673,016.00	0	9,673,016.00	9,590,895.47	0	82,120.53
40	278234007.48	022200100100	21010101	2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	308,293,400.84	0	308,293,400.84	306,115,444.12	0	2,177,956.72
41	18616248.46	022200100200	21010101	2	MICROFINANCE AND ENTERPRISES DEVELOPMENT	19,869,323.00	0	19,869,323.00	18,923,880.97	0	945,442.03
42	16696134.66	022200100300	21010101	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	16,713,933.00	0	16,713,933.00	16,324,278.88	0	389,654.12
43	17638332.99	022200100400	21010101	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	19,346,056.00	0	19,346,056.00	19,233,549.65	0	112,506.35
44	70115935.23	022700100100	21010101	2	MINISTRY OF LABOR, EMPLOYMENT AND PRODUCTIVE	86,077,921.84	0	86,077,921.84	85,713,448.78	0	364,473.06
45	79885575.84	022800100100	21010101	2	MIN. OF COMMUNICATION, SCIENCE AND TECHNOLOGY	87,429,165.84	0	87,429,165.84	86,742,916.84	0	686,249.00
46	150275489.08	022800100200	21010101	2	E-GOVERNANCE BUREAU	156,049,233.00	0	156,049,233.00	155,640,803.67	0	408,429.33



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
47	160699755.03	022900100100	21010101	2	MINISTRY OF TRANSPORT	175,071,923.84	0	175,071,923.84	174,596,664.00	0	475,259.84
48	36768719.61	022900100300	21010101	2	BAYELSA TRANSPORT COMPANY	37,191,624.00	0	37,191,624.00	37,000,046.92	0	191,577.08
49	105477973.08	023100100100	21010101	2	MINISTRY OF POWER	104,703,056.84	0	104,703,056.84	104,000,701.31	0	702,355.53
50	141063129.76	023300100100	21010101	2	MINISTRY OF MINERAL RESOURCES	147,743,002.21	0	147,743,002.21	142,067,696.49	0	5,675,305.72
51	235718623.01	023400100100	21010101	2	MINISTRY OF WORKS AND INFRASTRUCTURE	250,365,738.84	0	250,365,738.84	246,512,070.57	0	3,853,668.27
52	134590710.11	023600100100	21010101	2	MINISTRY OF CULTURE AND TOURISM DEVELOPMENT	213,048,643.58	0	213,048,643.58	210,304,864.05	0	2,743,779.53
53	28905717.42	023600300100	21010101	2	MUSEUMS AND MONUMENTS	94,909,677.28	0	94,909,677.28	94,112,448.87	0	797,228.41
54	267789289.35	023600400100	21010101	2	COUNCIL FOR ART AND CULTURE	264,115,645.13	0	264,115,645.13	262,892,267.47	0	1,223,377.66
55	0.00	023601000100	21010101	2	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	308,930,607.48	0	308,930,607.48	305,203,113.50	0	3,727,493.98
56	19267133.73	023600400300	21010101	2	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	40,735,183.00	0	40,735,183.00	38,094,073.00	0	1,030,008.00
57	78879437.15	023600500100	21010101	2	MIN. OF IJAW NATIONAL AFFAIRS	85,813,106.84	0	85,813,106.84	85,087,290.60	0	725,816.24
58	173621817.09	023800100100	21010101	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	8,655,404,510.41	0	8,655,404,510.41	5,772,346,312.09	0	2,883,058,198.32
59	215023000.00	025200100100	21010101	2	MIN. OF WATER RESOURCES	241,938,082.08	0	241,938,082.08	240,193,808.05	0	1,744,274.03
60	33643577.59	025200100200	21010101	2	WATER BOARD	122,416,310.36	0	122,416,310.36	121,241,631.05	0	1,174,679.31
61	171516110.00	025300100100	21010101	2	MIN OF LANDS, HOUSING AND RURAL DEVELOPMENT	172,260,710.84	0	172,260,710.84	170,226,071.05	0	2,034,639.79
62	79164284.17	026000200100	21010101	2	OFFICE OF THE SURVEYOR GENERAL	80,566,572.00	0	80,566,572.00	80,091,368.18	0	475,203.82



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
63	83250000.00	023800500300	21010101	2	PHYSICAL PLANNING AND DEVELOPMENT BOARD	96,572,339.96	0	96,572,339.96	96,383,871.06	0	188,468.90
64	43834000.00	026000500100	21010101	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	43,379,735.96	0	43,379,735.96	43,300,888.09	0	78,847.87
65	34457586.62	026000100100	21010101	2	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	32,014,061.00	0	32,014,061.00	31,820,140.00	0	193,921.00
	17177211827.45				GROUP-TOTAL :	31,654,409,359.61	0	31,654,409,359.61	21,433,890,182.56	0	10,218,908,075.05
			Sector :		Law & Justice Sector						
66	40743742.53	031801100100	21010101	3	JUDICIAL SERVICE COMMISSION	44,943,891.84	0	44,943,891.84	44,736,157.85	0	207,733.99
67	0.00	031805100100	21010101	3	HIGH COURT	11,354,925,234.98	0	11,354,925,234.98	6,487,581,238.86	0	4,867,343,996.12
68	282166655.76	031805200100	21010101	3	CUSTOMARY COURT OF APPEAL	293,202,208.84	0	293,202,208.84	292,320,220.48	0	881,988.36
69	1091293177.34	032600100100	21010101	3	MIN OF JUSTICE	1,102,481,898.84	0	1,102,481,898.84	594,574,178.37	0	507,907,720.47
	1414203575.63				GROUP-TOTAL :	12,795,553,234.50	0	12,795,553,234.50	7,419,211,795.56	0	5,376,341,438.94
			Sector :		SOCIAL SECTOR						
70	109663868.98	051300100200	21010101	5	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	86,150,021.00	0	86,150,021.00	85,615,002.00	0	535,019.00
71	461443462.50	051300200100	21010101	5	SPORTS COUNCIL	457,429,158.84	0	457,429,158.84	445,544,162.97	0	11,884,995.87
72	65062711.82	051300300100	21010101	5	BAYELSA STATE SPORTS ACADEMY	67,273,046.00	0	67,273,046.00	65,227,753.12	0	2,045,292.88
73	470148000.00	051400100100	21010101	5	MINISTRY OF WOMEN .CHILDREN AFFAIRS AND SOCIAL	545,671,112.00	0	545,671,112.00	543,724,323.71	0	1,946,788.29
74	47455580.23	051400200100	21010101	5	PILGRIMS WELFARE BOARD	34,026,415.84	0	34,026,415.84	33,449,482.53	0	576,933.31
75	486050492.50	051700100100	21010101	5	MINISTRY OF EDUCATION	497,318,325.00	0	497,318,325.00	496,731,832.00	0	586,493.00
76	0.00	051700300100	21010101	5	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	746,252,530.00	0	74,625,2530.00	743,625,253.00	0	2,627,277.00



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
77	45539251.66	051700800100	21010101	5	BAYELSA STATE LIBRARY BOARD	50,178,256.00	0	50,178,256.00	43,624,485.05	0	6,553,770.95
78	27027431.26	051701000200	21010101	5	BAYELSA STATE AGENCY FOR MASS EDUCATION	38,556,924.00	0	38,556,924.00	27,682,148.54	0	10,874,775.46
79	7280000.00	051701000300	21010101	5	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	26,001,451.00	0	26,001,451.00	25,960,014.00	0	41,437.00
80	8905776.00	051701000500	21010101	5	BAYELSA STATE INSTITUTE OF ENTERPRENUERSHIP	190,345,818.00	0	190,345,818.00	188,903,458.00	0	1,442,360.00
81	8701392000.00	051701000600	21010101	5	POST PRIMARY SCHOOLS BOARD (PSSB)	8,607,694,915.80	0	8,607,694,915.80	4,765,348,000.75	0	3,842,346,915.05
82	49276134.16	051701000800	21010121	5	BAYELSA STATE SCHOLARSHIP BOARD	49,751,089.00	0	49,751,089.00	43,650,989.82	0	6,100,099.18
83	31489295.25	051701000900	21010101	5	HIGHER EDUCATION STUDENTS LOAN BOARD	33,169,629.00	0	33,169,629.00	32,724,234.95	0	445,394.05
84	119776000.00	051701001100	21010101	5	SPECIAL MATTERS COURT (EDUCATION)	65,372,922.92	0	65,372,922.92	65,148,975.74	0	223,947.18
85	937276766.51	052100100100	21010101	5	MINISTRY OF HEALTH	1,443,503,131.47	0	1,443,503,131.47	775,487,834.07	0	668,015,297.40
86	55660228.14	052100200100	21010101	5	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	70,007,462.84	0	70,007,462.84	64,364,294.95	0	5,643,167.89
87	1077199030.29	052100400100	21010101	5	NIGER DELTA UNIVERSITY TEACHING HOSPITAL	1,213,521,254.00	0	1,213,521,254.00	678,736,007.27	0	534,785,246.73
88	4385086234.72	052100500100	21010101	5	BAYELSA STATE HOSPITAL MANAGEMENT BOARD	3,806,904,827.61	0	3,806,904,827.61	2,410,791,526.36	0	1,396,113,301.25
89	468364698.20	052100500200	21010101	5	BAYELSA STATE SCHOLL OF NURSING	287,203,708.58	0	287,203,708.58	244,285,790.10	0	42,917,918.48



SUPPLEMENTARY NOTE 11A

WAGES AND SALARIES FOR THE YEAR ENDED 31ST DECEMBER, 2023

S/ No	COMPARATIVE	ADMIN	ECON	G R P	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL	ACTUAL	EXC ESS	SAVINGS
90	932142718.46	053500100100	21010101	5	MINISTRY OF ENVIRONMENT	1,025,321,156.84	0	1,025,321,156.84	1,000,111,023.79	0	25,210,133.05
91	382161709.13	053500200100	21010101	5	BAYELSA STATE PARKS AND GARDENS	411,177,523.00	0	411,177,523.00	360,326,096.34	0	50,851,426.66
92	2021903012.62	053505500100	21010101	5	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	2,056,299,981.00	0	2,056,299,981.00	2,050,401,189.53	0	5,898,791.47
93	332628861.91	055100100100	21010101	5	MINISTRY OF LOCAL GOVERNMENT, CHIEFTANCY AFFAIRS	263,751,512.00	0	263,751,512.00	256,375,151.00	0	7,376,361.00
94	27322285.15	055100200100	21010101	5	BAYELSA STATE TRADITIONAL RULERS COUNCIL	25,201,866.00	0	25,201,866.00	24,520,186.00	0	681,680.00
95	0.00	051701001000	21010101	5	BAYELSA EDUCATION TRUST TRUST FUND	31,349,188.00	0	31,349,188.00	29,174,364.51	0	2,174,823.49
	21250255549.49				GROUP-TOTAL :	22,129,433,225.74	0	22,129,433,225.74	15,501,533,580.10	0	6,627,899,645.64
	49310454274.82				GRAND TOTAL	80,131,087,013.46	0	80,131,087,013.46	53,220,452,453.42	0	26,909,023,458.07

SUPPLEMENTARY NOTE 11 A1

ANALYSIS OF WAGES AND SALARIES (PERSONNEL EMOLUMENT) PAYMENT FOR THE YEAR 2023

DETAILS	2023	2022
PERSONNEL EMOLUMENTS B/F	0.00	0.00
SALARY PAYABLE FOR THE CURRENT YEAR	53,452,799,446.75	51,330,415,140.84
SALARIES PAID DURING THE CURRENT YEAR	(53,452,799,446.75)	(51,330,415,140.84)
PERSONNEL EMOLUMENTS C/F	0.00	0.00



SUPPLEMENTARY NOTE 11B

CONSOLIDATED REVENUE FUND CHARGES – SALARIES (SEE SUPPLEMENTARY NOTE 11C)						
DESCRIPTION	ESTIMATE	SUPPLEMENTARY	TOTAL	ACTUAL	EXCESS	SAVINGS
Government House	22,840,298.32	0.00	22,840,298.32	22,459,420.68	0.00	380,877.64
Deputy Governors Office	18,801,987.00	0.00	18,801,987.00	18,587,492.52	0.00	214,494.48
Judicial Service Commission	39,520,827.20	0.00	39,520,827.20	24,129,514.56	0.00	15,391,312.64
Office of the Auditor-General (State)	9,273,949.44	0.00	9,273,949.44	9,262,949.44	0.00	11,000.00
Office of the Auditor-General(Local Government)	9,273,944.40	0.00	9,273,944.44	9,262,949.44	0.00	11,000.00
Civil Service Commission	51,114,271.20	0.00	51,114,271.20	29,810,294.20	0.00	21,303,977.00
Local Government Service Commission	64,488,047.20	0.00	64,488,047.20	39,611,457.48	0.00	24,876,589.72
House of Assembly Service Commission	82,488,047.20	0.00	82,488,047.20	39,611,457.48	0.00	42,876,589.72
State Independent Electoral Commission	89,488,047.20	0.00	89,488,047.20	39,611,457.48	0.00	49,876,589.72
TOTAL	387,289,419.16	0.00	387,289,419.20	232,346,993.28	0.00	154,942,425.92



SUPPLEMENTARY NOTE 11C

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES -SALARIES, FOR JANUARY TO DECEMBER, 2023						
ADMIN CODE		PV NUMBER	DESCRIPTION OF RECEPIENT	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT PAID
01110010010022010103	01	GH/PR/01/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/02/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/03/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/04/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/05/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/06/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/07/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/08/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/09/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/10/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/11/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
01110010010022010103	01	GH/PR/12/23	SEN.DOUYE DIRI	1,871,618.39	484,722.62	1,386,895.77
			Group Total :	22,459,420.68	5,816,671.44	16,642,749.24
01110010020022010103	01	DGOV/PR/01/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/02/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/03/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/04/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/05/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/06/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/07/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/08/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/09/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/10/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07



SUPPLEMENTARY NOTE 11C

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES -SALARIES, FOR JANUARY TO DECEMBER, 2023						
ADMIN CODE		PV NUMBER	DESCRIPTION OF RECEIPT	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT PAID
01110010020022010103	01	DGOV/PR/11/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
01110010020022010103	01	DGOV/PR/12/23	SEN. LAWRENCE O. EWHRUDJAKPO	1,548,957.71	365,853.64	1,183,104.07
			Group Total :	18,587,492.52	4,390,243.68	14,197,248.84
01120040010022010103	01	SSG/HASC/PR/07/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/08/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/09/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/10/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/11/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/12/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/07/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/08/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/09/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/10/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/11/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01120040010022010103	01	SSG/HASC/PR/12/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
			Group Total :	39,611,457.48	7,164,631.92	32,446,825.56
01470010010022010103	01	SSG/CSC/PR/07/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/08/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/09/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/10/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/11/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/12/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/07/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/08/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40



SUPPLEMENTARY NOTE 11C

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES -SALARIES, FOR JANUARY TO DECEMBER, 2023						
ADMIN CODE		PV NUMBER	DESCRIPTION OF RECEIPT	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT PAID
01470010010022010103	01	SSG/CSC/PR/09/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/10/23	CHAIRMAN AND 4 OTHERS	2,484,199.18	382,357.78	2,101,841.40
01470010010022010103	01	SSG/CSC/PR/11/23	CHAIRMAN AND 4 OTHERS	2,484,199.20	382,357.78	2,101,841.42
01470010010022010103	01	SSG/CSC/PR/12/23	CHAIRMAN AND 4 OTHERS	2,484,199.20	382,357.78	2,101,841.42
			Group Total :	29,810,390.20	4,588,293.36	25,222,096.84
01470010020022010103	01	SSG/LGSC/PR/07/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/08/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/09/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/10/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/11/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/12/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/07/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/08/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/09/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/10/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/11/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01470010020022010103	01	SSG/LGSC/PR/12/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
			Group Total :	39,611,457.48	7,164,631.92	32,446,825.56
01480010010022010103	01	SSG/SIEC/PR/07/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/08/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/09/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/10/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/11/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/12/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/07/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/08/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13



SUPPLEMENTARY NOTE 11C

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES -SALARIES, FOR JANUARY TO DECEMBER, 2023						
ADMIN CODE		PV NUMBER	DESCRIPTION OF RECEIPT	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT PAID
01480010010022010103	01	SSG/SIEC/PR/09/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/10/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/11/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
01480010010022010103	01	SSG/SIEC/PR/12/23	CHAIRMAN AND 7 OTHERS	3,300,954.79	597,052.66	2,703,902.13
			Group Total :	39,611,457.48	7,164,631.92	32,446,825.56
03180110010022010103	01	SSG/JSC/PR/07/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/08/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/09/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/10/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/11/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/12/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/07/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/08/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/09/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/10/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/11/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
03180110010022010103	01	SSG/JSC/PR/12/23	CHAIRMAN AND 3 OTHERS	2,010,792.88	310,792.82	1,700,000.06
			Group Total :	24,129,514.56	3,729,513.84	20,400,000.72
03180110014000100100	01	AUD/PR/01/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
03180110014000100100	01	AUD/PR/02/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
03180110014000100100	01	AUD/PR/03/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
03180110014000100100	01	AUD/PR/04/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
03180110014000100100	01	AUD/PR/05/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
03180110014000100100	01	AUD/PR/06/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
03180110014000100100	01	AUD/PR/07/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24



SUPPLEMENTARY NOTE 11C

ANALYSIS OF CONSOLIDATED REVENUE FUND CHARGES -SALARIES, FOR JANUARY TO DECEMBER, 2023						
ADMIN CODE		PV NUMBER	DESCRIPTION OF RECEIPT	GROSS AMOUNT	DEDUCTIONS	NET AMOUNT PAID
14000100100	01	AUD/PR/08/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
14000100100	01	AUD/PR/09/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
14000100100	01	AUD/PR/010/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
14000100100	01	AUD/PR/11/23	DOUNANA TARIMOTIMI	771,912.45	164,361.08	607,520.24
14000100100	01	AUD/PR/12/23	DOUNANA TARIMOTIMI	771,912.49	164,361.08	607,520.24
			Group Total :	9,262,949.44	1,972,332.96	7,290,242.88
14000100200	01	AUDLG/PR/01/23	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.45	160,781.30	611,100.02
14000100200	01	AUDLG/PR/04/21	PRENANAGHA FAGHA HENRY	771,912.49	160,781.30	611,100.02
			Group Total :	9,262,949.44	1,929,375.60	7,333,200.24
			GRAND TOTAL	232,346,993.28	43,920,326.64	188,426,666.64



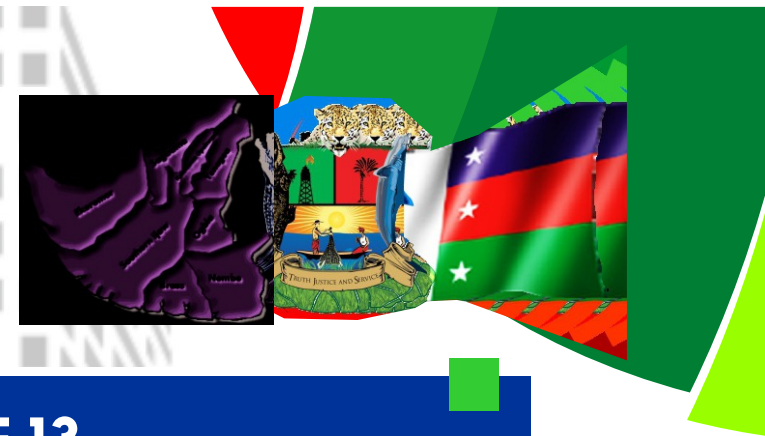
NOTE 12

ANAYSIS OF EMPLOYEES SOCIAL BENEFITS

MONTHS	GRATUITY	PENSION	DEATH BENEFITS	TOTAL
JANUARY	82,883, 655.78	927,918,332.61	117,116,344.22	1,127,918,332.61
FEBRUARY	769, 750, 085.90	923,806,506.69	230,249,914.10	1,923,806,506.69
MARCH	167,311,502.97	916,829,732.89	32,688,497.03	1,116,829,732.89
APRIL	164,027,706.56	930,773,232.25	35,972,293.44	1,130,773,232.25
MAY	170,282,930.84	623,188,949.67	29,717,069.16	823,188,949.67
JUNE	183,795394.05	922,246,671.19	16,204,605.95	1,122,246,671.19
JULY	164,054,811.97	990,421,927.93	35,945,188.03	1,190,421,927.93
AUGUST	161,683,374.53	862,719,444.82	38,316,625.47	1,062,719,444.82
SEPTEMBER	128, 948,936.23	982,018,006.7	71,051.063.77	1,182,018,006.7
OCTOBER	65, 995,223.31	920,584,365.14	134,004,776.69	1,120,584,365.14
NOVEMBER	184, 691,469.76	980,262,284.87	15,308,530.24	1,180,262,284.87
DECEMBER	86,110,581.18	924,506,747.28	113,889,418.82	1,124,506,747.28
GRAND TOTAL	2,329,535,673.08	10,905,276,202.04	870.464,326.92	14,105,276,202.04



NYC LINK ROADS



SUPPLEMENTARY NOTE 13

ANALYSIS OF OVERHEAD PAYMENTS

	TRAVEL& TRANSPORT - GENERAL	UTILITIES – GENERAL	MATERIALS & SUPPLIES – GENERAL	MAINTENANCE SERVICES – GENERAL	FUELING AND LUBRICANTS	TRAINNIG AND DEVELOPMENT	TOTAL
	220201 ₦		220203 ₦	220204 ₦	₦	230101 ₦	
MONTHS		220202 ₦					₦
JANUAR	845,336,677.4	1 05 ,670,846.81	1,620 228,631.78	704,447,231.21	1,902 007 524.26	515, 81 40 .5	4,226,774,729.08
FEBUARY	848,340,719.65	1,060,425,899.57	1,625,986,379.33	706,950,599.71	1,908,766,619.22	519,035,779.62	6,669,505,997.10
MARCH	835,380,715.69	1,044,225,894.62	1,601,146,371.74	696,150,596.41	1,879,606,610.31	504,995,775.33	6,561,505,964.10
APRIL	851,511,935.89	1,064,389,919.86	1,632,064,543.79	709,593,279.91	1,915,901,855.75	522,471,263.88	6,695,932,799.08
MAY	845,972,742.61	1,057,465,928.26	1,621,447,756.67	704,977,285.51	1,903,438,670.87	516,470,471.16	6,649,772,855.08
JUNE	824,336,742.49	1,030,420,928.12	1,579,978,756.44	686,947,285.41	1,854,757,670.61	593,031,471.03	6,569,472,854.10
JULY	860,340,704.89	1,075,425,881.11	1,648,986,351.04	716,950,587.41	1,935,766,586.00	532,035,763.63	6,769,505,874.08
AUGUST	824,340,302.74	1,030,425,378.42	1,579,985,580.24	686,950,252.28	1,854,765,681.16	593,035,327.96	6,569,502,522.80
SEPTEMBE	836,340,742.38	1,045,425,927.97	1,602,986,422.89	696,950,618.65	1,881,766,670.35	506,035,804.24	6,569,506,186.48
OCTOBER	860,340,688.19	1,075,425,860.23	1,648,986,319.02	716,950,573.49	1,935,766,548.42	532,035,745.54	6,769,505,734.89
NOVEMBER	874,924,096.52	1,093,655,120.65	1,676,937,851.67	729,103,413.77	1,968,579,217.18	547,834,437.90	6,891,034,137.69
DECEMBER	868,880,941.22	1,086,101,176.53	1,665,355,137.34	724,067,451.02	1,954,982,117.75	968,808,352.91	7,268,195,176.77
GRAND TOTAL	10,176,047,009.72	12,720,058,762.15	19,504,090,101.97	8,480,039,174.77	22,896,105,771.88	6,337,790,193.2	80,112,131,013.69



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
			Administrative				
1	011100100100	1	GOVERNMENT HOUSE	6,000,000,000.00	5,970,522,680.25	29,477,319.75	
2	011100100200	1	OFFICE OF THE DEPUTY GOVERNOR	1,300,000,000.00	1,293,613,247.39	6,386,752.61	
3	011100200100	1	OFFICE OF THE EXECUTIVE SECRETARY	50,000,000.00	49,754,355.67	245,644.33	
4	011100200200	1	S.A POLITICAL MATTERS	5,000,000,000.00	4,975,435,566.88	24,564,433.12	
5	011100200400	1	S.A.STATE SECURITY	6,000,000,000.00	5,970,522,680.25	29,477,319.75	
6	011100200500	1	S.A TREASURY & ACCOUNTS	200,000,000.00	199,017,422.68	982,577.32	
7	011100200600	1	S.A. WOMEN MOBILIZATION	20,000,000.00	19,901,742.27	98,257.73	
8	011100200700	1	S.A. YOUTH MOBILIZATION	20,000,000.00	19,901,742.27	98,257.73	
9	011100200800	1	T.A BUDGET MATTER	70,000,000.00	69,656,097.94	343,902.06	
10	011100200900	1	DIRECTOR ON INTER-GOVERNMENTAL AFFAIRS	6,000,000,000.00	5,970,522,680.25	29,477,319.75	
11	011100201000	1	T. A. CHIEFTAINCY AFFAIRS	60,000,000.00	59,705,226.80	294,773.20	
12	011100201000	1	S. A. OIL AND GAS	50,000,000.00	49,754,355.67	245,644.33	
13	011100400100	1	CHIEF HISTORIAN AND ARCHIVIST	40,000,000.00	39,803,484.54	196,515.46	
14	011100500100	1	SUSTAINABLE DEVELOPMENT GOALS	40,000,000.00	39,803,484.54	196,515.46	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
15	011100800100	1	STATE EMERGENCY MANGEMENTM AGENCY (SEMA)	1,000,000,000.00	995,087,113.38	4,912,886.62	
16	011101000100	1	DUE PROCESS BUREAU	200,000,000.00	199,017,422.68	982,577.32	
17	011103500100	1	STATE PENSION BOARD	10,000,000.00	9,950,871.13	49,128.87	
18	011104400300	1	BAYELSA STATE PARTNERSHIP INITIATIVE AGENCY	5,000,000.00	4,975,435.57	24,564.43	
19	011104400400	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	30,000,000.00	29,852,613.40	147,386.60	
20	011105000100	1	CHIEF ECONOMIC ADVISER	30,000,000.00	29,852,613.40	147,386.60	
21	011106000100	1	BAYELSA STATE COMMUNITY SAFETY CORPS	5,000,000,000.00	4,999,288,180.28	711,819.72	
22	011107000100	1	T A.ECONOMIC DEVELOPMENT	50,000,000.00	49,754,355.67	245,644.33	
23	011200300100	1	STATE HOUSE OF ASSEMBLY	7,120,000,000.00	7,085,020,247.24	34,979,752.76	
24	011200400100	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	150,000,000.00	149,263,067.01	736,932.99	
25	011200500100	1	S.A. LEGISLATIVE TO THE SPEAKER	15,000,000.00	14,926,306.70	73,693.30	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
26	011200500300	1	S.A. MEDIA AND PUBLICITY TO THE SPEAKER	15,000,000.00	14,926,306.70	73,693.30	
27	011200500400	1	S.A POLITICAL TO THE SPEAKER	15,000,000.00	14,926,306.70	73,693.30	
28	011200500500	1	S.A SPECIAL DUTIES TO THE SPEAKER	15,000,000.00	14,926,306.70	73,693.30	
29	011200700100	1	HOUSE COMMITTEES	3,000,000,000.00	2,985,261,340.13	14,738,659.87	
30	011200800100	1	GENERAL SERVICES OFFICE	310,000,000.00	308,477,005.15	1,522,994.85	
31	011200800200	1	LEGISLATIVE SERVICES DIRECTORATE	36,000,000.00	35,823,136.08	176,863.92	
32	011200800300	1	ADMINISTRATION SERVICES	36,000,000.00	35,823,136.08	176,863.92	
33	011200800400	1	FINANCE AND ACCOUNTS	28,000,000.00	27,862,439.17	137,560.83	
34	011200800500	1	BUDGET, PLANNING, RESEARCH AND STATISTICS	28,000,000.00	27,862,439.17	137,560.83	
35	011200800600	1	LEGAL SERVICES	15,000,000.00	14,926,306.70	73,693.30	
36	011202100100	1	OFFICE OF THE SPEAKER	240,000,000.00	238,820,907.21	1,179,092.79	
37	011202200100	1	OFFICE OF THE CLERK OF THE HOUSE	60,000,000.00	59,705,226.80	294,773.20	
38	012300100100	1	MINISTRY OF INFORMATION & ORIENTATION	2,500,000,000.00	2,493,717,783.44	6,282,216.56	
39	012300200100	1	NIGER DELTA TELEVISION AUTHORITY	20,000,000.00	19,901,742.27	98,257.73	
40	012300300100	1	BAYELSA STATE BROADCASTING CORPORATION	10,000,000.00	9,950,871.13	49,128.87	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
41	012300500100	1	GOVERNMENT PRINTING PRESS	10,000,000.00	9,950,871.13	49,128.87	
42	012300600100	1	BAYELSA STATE NEWSPAPER CORPORATION	10,000,000.00	9,950,871.13	49,128.87	
43	011200100100	1	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	145,000,000.00	144,287,631.44	712,368.56	
44	012500100100	1	HEAD OF SERVICE	200,000,000.00	199,017,422.68	982,577.32	
45	012500200100	1	WELFARE AND MANAGEMENT SERVICES	60,000,000.00	59,705,226.80	294,773.20	
46	012500300100	1	ESTABLISHMENT, TRAINING & PENSIONS BUREAU	160,000,000.00	159,213,938.14	786,061.86	
47	012500400100	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	10,000,000.00	9,950,871.13	49,128.87	
48	012500500100	1	PUBLIC SERVICE RECORDS AND DOCUMENTATION CENTRE	10,000,000.00	9,950,871.13	49,128.87	
49	014000100100	1	OFFICE OF THE STATE AUDITOR GENERAL	200,000,000.00	199,017,422.68	982,577.32	
50	01400200100	1	OFFICE OF THE AUDITOR GENERAL(LOCAL GOVERNMENT)	80,000,000.00	79,606,969.07	393,030.93	
51	014000300100	1	AUDIT SERVICE COMMISSION	30,000,000.00	0	30,000,000.00	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
52	014700100100	1	BAYELSA STATE CIVIL SERVICE COMMISSION	60,000,000.00	59,705,226.80	294,773.20	
53	014900100100	1	LOCALGOVERNMENT SERVICE COMMISSION	10,000,000.00	9,950,871.13	49,128.87	
54	014903600100	1	LOCAL GOVERNMENT PENSIONS BOARD	10,000,000.00	9,950,871.13	49,128.87	
55	016100100100	1	SECRETARY TO THE STATE GOVERNMENT (SSG)	300,000,000.00	298,526,134.01	1,473,865.99	
56	016100100200	1	GENERAL SERVICE BUREAU (GOVERNORS OFFICE)	3,000,000,000.00	2,985,261,340.13	14,738,659.87	
57	016100100300	1	POLITICAL AND ECONOMIC AFFAIRS BUREAU (SSG)	25,000,000.00	24,877,177.83	122,822.17	
58	016100100400	1	EXCO SERVICES	200,000,000.00	199,017,422.68	982,577.32	
59	016100100500	1	SPECIAL SERVICE BUREAU 1	50,000,000.00	49,754,355.67	245,644.33	
60	016100100600	1	SPECIAL SERVICE BUREAU 2	50,000,000.00	49,754,355.67	245,644.33	
61	016100100700	1	STATE ACTION COMMITTEE ON AIDS (SACA)	50,000,000.00	49,754,355.67	245,644.33	
62	016102100100	1	BAYELSA HOUSE ABUJA	50,000,000.00	49,754,355.67	245,644.33	
63	016102100300	1	PORTHARCOURT LIAISON OFFICE	20,000,000.00	19,901,742.27	98,257.73	
64	016700100200	1	MINISTRY OF SPCIAL DUTIES CENTRAL SENATORIAL DISTRICT	80,000,000.00	79,606,969.07	393,030.93	
65	016700100300	1	MINISTRY OF SPCIAL DUTIES EAST SENATORIAL DISTRICT	80,000,000.00	79,606,969.07	393,030.93	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
66	016700100400	1	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	80,000,000.00	79,606,969.07	393,030.93	
67	052100200100	1	BAYELSA HEALTH INSURANCE SCHEME (BHIS)	50,000,000.00	49,754,355.67	245,644.33	
68	052100300100	1	BAYELSA STATE PRIMARY HEALTH CARE BOARD	100,000,000.00	99,508,711.34	491,288.66	
	94010287991	GROUP- TOTAL :		49,918,000,000.00	49,672,758,525.49	245,241,474.51	
		Economic				-	
69	016800100100	2	MINISTRY OF SPECIAL PROJECTS	50,000,000.00	49,754,355.67	245,644.33	
70	016800100200	2	DIRECT LABOUR AGENCY	10,000,000.00	9,950,871.13	49,128.87	
71	021500100100	2	MINISTRY AGRICULTURE	120,000,000.00	119,410,453.61	589,546.39	
72	021500100200	2	SCHOOL TO LAND AUTHORITY	10,000,000.00	9,950,871.13	49,128.87	
73	021500100300	2	FADAMA	400,000,000.00	398,034,845.35	1,965,154.65	
74	021500100400	2	ADP	10,000,000.00	9,950,871.13	49,128.87	
75	022000100100	2	MINISTRY OF FINANCE	3,000,000,000.00	2,985,261,340.13	14,738,659.87	
76	022000100200	2	DEBT MANAGEMENT OFFICE.	30,000,000.00	29,852,613.40	147,386.60	
77	022000200100	2	STATE BUDGET OFFICE	200,000,000.00	199,017,422.68	982,577.32	
78	022000700100	2	OFFICE THE ACCOUNTANT- GENERAL	850,000,000.00	845,824,046.37	4,175,953.63	
79	022000800100	2	BOARD OF INTERNAL REVENUE – STATE	500,000,000.00	49,754,355.68	450,245,644.32	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
80	022001200100	2	MINISTRY FINANCE INCORPORATED (MOFI)	200,000,000.00	19,901,742.27	180,098,257.73	
81	022200100100	2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	200,000,000.00	19,901,742.27	180,098,257.73	
82	022200100200	2	MICROFINANCE AQND ENTERPRISES DEVELOPMENT AGENCY	300,000,000.00	298,526,134.01	1,473,865.99	
83	022200100300	2	BUREAU FOR COOPERATIVE DEVELOPMENT	40,000,000.00	39,803,484.54	196,515.46	
84	022200100400	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	40,000,000.00	39,803,484.54	196,515.46	
85	022700100100	2	MINISTRY OF LABOUR, EMPLOYMENT AND PRODUCTIVITY	300,000,000.00	298,526,134.01	1,473,865.99	
86	022800100100	2	MINISTRY OF COMMUNICATION, SCIENCE AND TECHNOLOGY	350,000,000.00	348,280,489.68	1,719,510.32	
87	022800100200	2	E-GOVERNANCE BUREAU	50,000,000.00	49,754,355.67	245,644.33	
88	022900100100	2	MINISTRY OF TRANSPORT	100,000,000.00	99,508,711.34	491,288.66	
89	022900100200	2	BAYELSA MARITIME ACADEMY	10,000,000.00	9,950,871.13	49,128.87	
90	023300100100	2	MINISTRY OF MINERAL RESOURCES	100,000,000.00	99,508,711.34	491,288.66	
91	023400100100	2	MINISTRY OF WORKS AND INFRASTRUCTURE	100,000,000.00	99,508,711.34	491,288.66	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
92	023600100100	2	MIN. OF CULTURE TOURISM DEVELOPMENT	300,000,000.00	298,526,134.01	1,473,865.99	
93	023600300100	2	MUSEUMS AND MONUMENTS	100,000,000.00	99,508,711.34	491,288.66	
94	023600400100	2	COUNCIL FOR ART AND CULTURE	100,000,000.00	99,508,711.34	491,288.66	
95	023600400200	2	INTERNATIONAL INSTITUTE OF TOURISM & HOSPITALITY	249,999,745.00	248,771,524.60	1,228,220.40	
96	023600400300	2	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	74,000,000.00	73,636,446.39	363,553.61	
97	023700100100	2	MINISTRY OF IJAW NATIONAL AFFAIRS	150,000,000.00	149,263,067.01	736,932.99	
98	023800100100	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	5,000,000,000.00	4,975,435,566.88	24,564,433.12	
99	023800100200	2	PLANNING DEPARTMENT	20,000,000.00	19,901,742.27	98,257.73	
100	023800100300	2	STATE BUREAU OF STATISTICS	20,000,000.00	19,901,742.27	98,257.73	
101	023800400100	2	PUBLIC AND PRIVATE PARTNERSHIP OFFICE	20,000,000.00	19,901,742.27	98,257.73	
102	023800500300	2	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	1,000,000,000.00	995,087,113.38	4,912,886.62	
103	023800500400	2	FOOD AND NUTRITION DEPARTMENT	150,000,000.00	149,263,067.01	736,932.99	
104	023800500500	2	MONITORY AND EVALUATION DEPARTMENT	160,000,000.00	159,213,938.14	786,061.86	
105	023100100100	2	MINISTRY OF POWER	450,000,000.00	447,789,201.02	2,210,798.98	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
106	025200100100	2	MINISTRY OF WATER RESOURCES	200,000,000.00	19,901,742.27	180,098,257.73	
107	025200100200	2	WATER BOARD	150,000,000.00	149,263,067.01	736,932.99	
108	026000100100	2	MINISTRY OF LANDS, HOUSING AND RURAL DEVELOPMENT	30,000,000.00	29,852,613.40	147,386.60	
109	026000200100	2	OFFICE OF THE SURVEYOR – GENERAL	100,000,000.00	99,508,711.34	491,288.66	
110	026000300100	2	PHYSICAL PLANNING & DEVELOPMENT BOARD	30,000,000.00	29,852,613.40	147,386.60	
111	026000400100	2	NEW YENAGOA CITY DEVELOPMENT AGENCY	50,000,000.00	49,754,355.67	245,644.33	
112	026000500100	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	150,000,000.00	149,263,067.01	736,932.99	
113	026000100200	2	BAYELSA STATE HOUSING AND PROPERTY DEV. AUTHORITY	30,000,000.00	29,852,613.40	147,386.60	
	8815525005		GROUP-TOTAL :	15,503,999,745.00	15,427,830,352.03	76,169,392.97	
			Law & Justice			-	
114	031801100100	3	JUDICIAL SERVICE COMMISSION	50,000,000.00	49,754,355.67	245,644.33	
115	031805100100	3	HIGH COURT	1,721,231,255.00	1,712,775,040.99	8,456,214.01	
116	031805200100	3	CUSTOMARY COURT OF APPEAL	465,000,000.00	462,715,507.72	2,284,492.28	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
117	031805300100	3	MULTI DOOR COURT HOUSE	36,000,000.00	35,823,136.08	176,863.92	
118	032600100100	3	MINISTRY OF JUSTICE	965,730,000.00	960,985,478.00	4,744,522.00	
119	032600200100	3	DIRECTORATE FOR CITIZENS RIGHT	5,000,000.00	4,975,435.57	24,564.43	
120	032600300100	3	ADMINISTRATOR- GENERAL & PUBLIC TRUSTEE	50,000,000.00	49,754,355.67	245,644.33	
	2961325400		GROUP-TOTAL :	3,292,961,255.00	3,276,783,309.70	16,177,945.30	
			SOCIAL SECTOR			-	
121	014800100100	4	STATE INDEPENDENT ELECTORAL COMMISSION	800,000,000.00	796,069,690.70	3,930,309.30	
122	016102100200	4	LAGOS LIASON OFFICE	10,000,000.00	9,950,871.13	49,128.87	
123	051300100100	4	MINISTRY OF YOUTHS AND SPORTS DEVELOPMENT	1,494,820,000.00	1,487,476,118.82	7,343,881.18	
124	051300200100	4	SPORTS COUNCIL	1,000,000,000.00	995,087,113.38	4,912,886.62	
125	051300300100	4	BAYELSA STATE SPORTS ACADEMY	50,000,000.00	49,754,355.67	245,644.33	
126	051300400100	4	CENTRE FOR YOUTHS DEVELOPMENT	150,000,000.00	149,263,067.01	736,932.99	
127	051400100100	4	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	500,000,000.00	497,543,556.69	2,456,443.31	
128	051400200100	4	PILGRIMS WELFARE BOARD	300,000,000.00	298,526,134.01	1,473,865.99	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
129	051400300100	4	CENTRE FOR WOMWNT DEVELOPMENT	150,000,000.00	149,263,067.01	736,932.99	
130	051400400100	4	BAYELSA STATE- NIGERIA FOR WOMEN PROJECT (NFWP)	300,000,000.00	298,526,134.01	1,473,865.99	
131	051700100100	4	MINISTRY OF EDUCATION	2,000,000,000.00	1,990,174,226.75	9,825,773.25	
132	051700300100	4	BAYELSA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	50,000,000.00	49,754,355.67	245,644.33	
133	051700800100	4	BAYELSA STATE LIBRARY BOARD	20,000,000.00	19,901,742.27	98,257.73	
134	051701000200	4	STATE AGENCY FOR MASS EDUCATION	20,000,000.00	19,901,742.27	98,257.73	
135	051701000300	4	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	100,000,000.00	99,508,711.34	491,288.66	
136	051701000400	4	DIRECTORATE FOR EDUCATION INSPECTIN AND POLICY SERVICE	40,000,000.00	39,803,484.54	196,515.46	
137	051701000500	4	BAYELSA STATE INSTITUTE OF ENTREPRENEURSHIP AND VOCA	200,000,000.00	199,017,422.68	982,577.32	
138	051701000600	4	POST PRIMARY SCHOOLS BOARD (PPSB)	150,000,000.00	149,263,067.01	736,932.99	
139	051701000700	4	SCIENCE AND TECHNOLOGY EDUCATION BOARD	30,000,000.00	29,852,613.40	147,386.60	
140	051701000800	4	BAYELSA STATE SCHOLARSHIP BOARD	300,000,000.00	298,526,134.01	1,473,865.99	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
141	051701000900	4	BAYELSA STATE HIGHER EDUCATION STUDENTS LOAN BOARD	170,000,000.00	169,164,809.27	835,190.73	
142	051701001000	4	BAYELSA STATE EDUCATION DEVELOPMENT TRUST FUND (EDTF)	88,200,000.00	87,766,683.40	433,316.60	
143	051701001100	4	BAYELSA STATE SPECIAL MATTERS COURT (EDUCATION)	50,000,000.00	49,754,355.67	245,644.33	
144	051702100100	4	BAYELSA STATE POLYTECHNIC, ALEIBIRI	0.00	0.00	0.00	
145	051702100200	4	ISAAC JASPER BORO COLLEGE OF EDUCATION	0.00	0.00	0.00	
146	051702100300	4	NIGER DELTA UNIVERSITY (NDU)	0.00	0.00	0.00	
147	051702100400	4	BAYELSA MEDICAL UNIVERSITY	0.00	0.00	0.00	
148	051702100500	4	UNIVERSITY OF AFRICA	0.00	0.00	0.00	
149	052100100100	4	MINISTRY OF HEALTH	1,000,000,000.00	995,087,113.38	4,912,886.62	
150	052100400100	4	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	150,000,000.00	149,263,067.01	736,932.99	
151	052100500100	4	BAYELSA STATE HOSPITALS MANAGEMENT BOARD (HMB)	50,000,000.00	49,754,355.67	245,644.33	
152	052100500200	4	BAYELSA STATE SCHOOL OF NURSING	40,000,000.00	39,803,484.54	196,515.46	



SUPPLEMENTARY NOTE 13A

ANALYSIS OF OVERHEAD COST OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA FOR THE YEAR 2023

S/No	ADMIN	GRP	HEAD DESCRIPTION	BUDGET	ACTUAL	SAVINGS	EXCESS
153	052100500300	4	BAYELSA STATE SCHOOL OF MIDWIFERY	40,000,000.00	39,803,484.54	196,515.46	
154	052100500400	4	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY	-	-	-	
155	053500100100	4	MINISTRY OF ENVIRONMENT	1,500,000,000.00	1,492,630,670.06	7,369,329.94	
156	053500200100	4	BAYELSA STATE PARKS AND GARDENS	150,000,000.00	149,281,698.77	718,301.23	
157	053505300100	4	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	400,000,000.00	398,034,845.35	1,965,154.65	
158	055100100100	4	MINISTRY OF LOCAL GOVERNMENT, CHIEFTANCY AND COMM.	184,675,000.00	183,767,712.66	907,287.34	
159	055100200100	4	BAYELSA STATE TRADITIONAL RULERS COUNCIL	150,000,000.00	149,263,067.01	736,932.99	
160	055100300100	4	FIRE SERVICE	150,000,000.00	149,263,067.01	736,932.99	
161	055100400100	4	CRAFT DEVELOPMENT CENTRE	5,000,000.00	4,975,435.57	24,564.43	
	11065775843		GROUP-TOTAL :	11,792,695,000.00	11,734,758,826.47	57,936,173.53	
			GRAND TOTAL :	80,507,656,000.00	80,112,131,013.69	395,524,986.31	



OPOLO-AIT ROAD



SUPPLEMENTARY NOTE 14

ANALYSIS OF GRANTS AND CONTRIBUTIONS

MONTHS	GRANT TO STATE GOVERN- MENTS - CURRENT	GRANT TO LOCAL GOVERN- MENTS - CURRENT	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT (See- Supplementary Note 14B)	GRANT TO PRIVATE COMPANIES - CURRENT	GRANTS TO COMMUNIT IES/NGOs	GRANTS TO ACADEMIC INSTITUTIONS (See- Supplementary Note 14A)	CONTRIBUTION TO TRADITIONAL COUNCILS	GRANT TO FOREIGN GOVERN- MENTS	GRANT TO FOREIGN INTERNATIO NAL ORGANIZA TIONS	CONTRIBUTI ON TO INTERNATIO NAL ORGANI ZATION	EXTERNAL FINANCIAL OBLIGA TIONS	TOTAL
	22040101 ₦	22040103 ₦	22040105 ₦	22040107 ₦	22040109 ₦	22040110 ₦	22040111 ₦	22040201 ₦	22040202 ₦	22040203 ₦	22040204 ₦	₦
JANUARY	0.00	0.00	232,047,676.47	0.00	0.00	938,800,000.00	0.00	0.00	0.00	0.00	0.00	1,170,847,676.47
FEBRUARY	0.00	0.00	188,242,361.45	0.00	0.00	938,800,000.00	0.00	0.00	0.00	0.00	0.00	1,127,042,361.45
M R H	0.00	0.00	185,352,705.28	0.00	0.00	995,249,191.26	0.00	0.00	0.00	0.00	0.00	1,180,601,896.54
APRIL	0.00	0.00	206,043,505.07	0.00	0.00	989,828,244.37	0.00	0.00	0.00	0.00	0.00	1,195,871,749.44
MAY	0.00	0.00	183,544,703.92	0.00	0.00	1,003,187,206.19	0.00	0.00	0.00	0.00	0.00	1,186,731,910.11
JUNE	0.00	0.00	211,822,780.31	0.00	0.00	1,008,542,953.01	0.00	0.00	0.00	0.00	0.00	1,220,365,733.32
JULY	0.00	0.00	175,155,932.85	0.00	0.00	1,008,542,956.01	0.00	0.00	0.00	0.00	0.00	1,183,698,885.86
AUGUST	0.00	0.00	189,117,755.26	0.00	0.00	1,008,542,953.01	0.00	0.00	0.00	0.00	0.00	1,197,660,708.27
SEPTEMBER	0.00	0.00	183,572,662.05	0.00	0.00	1,008,542,955.01	0.00	0.00	0.00	0.00	0.00	1,192,115,615.06
OCTOBER	0.00	0.00	189,232,015.04	0.00	0.00	1,008,542,956.01	0.00	0.00	0.00	0.00	0.00	1,197,774,968.05
NOVEMBER	0.00	0.00	175,431,581.19	0.00	0.00	1,008,542,953.01	0.00	0.00	0.00	0.00	0.00	1,183,974,534.2
DECEMBER	0.00	0.00	184,148,719.97	0.00	0.00	1,008,542,953.01	0.00	0.00	0.00	0.00	0.00	1,192,691,672.98
GRAND TOTAL	0.00	0.00	2,303,712,398.86	0.00	0.00	11,925,665,320.89	0.00	0.00	0.00	0.00	0.00	14,229,377,719.75



SUPPLEMENTARY NOTE 14A

ANALYSIS OF GRANTS AND CONTRIBUTIONS

GRANTS TO TERTIARY INSTITUTIONS IN THE YEAR 2023.

MONTHS	NIGER DELTA UNIVERSITY.	UNIV. AFRICA TORU-ORUA	BAYELSA STATE COLLEGE OF HEALTH TECHN.	ISAAC JASPER BORO COLLEGE OF EDU.	BAYELSA STATE POLY ALEIBIRI	BAYELSA MEDICAL UNIVER.	FED. UNIV. – OTUOEKE	FED. POLY- EKEOWEI	TOTAL
JANUARY	507,000,000.00	92,000,000.00	54,800,000.00	128,500,000.00	64,500,000.00	77,000,000.00	10,000,000.00	5,000,000.00	938,800,000.00
FEBRUARY	507,000,000.00	92,000,000.00	54,800,000.00	128,500,000.00	64,500,000.00	77,000,000.00	10,000,000.00	5,000,000.00	938,800,000.00
MARCH	545,626,851.13	92,000,000.00	61,845,644.42	128,500,000.00	75,276,695.71	77,000,000.00	10,000,000.00	5,000,000.00	995,249,191.26
APRIL	545,626,851.13	92,000,000.00	61,845,644.42	128,500,000.00	69,855,747.82	77,000,000.00	10,000,000.00	5,000,001.00	989,828,244.37
MAY	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	64,500,000.00	77,000,000.00	10,000,001.00	5,000,000.00	1,003,187,206.19
JUNE	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,000.00	10,000,000.00	5,000,000.00	1,008,542,953.01
JULY	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,001.00	10,000,000.00	5,000,002.00	1,008,542,956.01
AUGUST	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,000.00	10,000,000.00	5,000,000.00	1,008,542,953.01
SEPTEMBER	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,000.00	10,000,002.00	5,000,000.00	1,008,542,955.01
OCTOBER	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,000.00	10,000,000.00	5,000,003.00	1,008,542,956.01
NOVEMBER	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,000.00	10,000,000.00	5,000,000.00	1,008,542,953.01
DECEMBER	545,626,851.13	92,000,000.00	61,845,644.42	147,214,709.64	69,855,747.82	77,000,000.00	10,000,000.00	5,000,000.00	1,008,542,953.01
GRAND TOTAL	6,470,268,511.30	1,104,000,000	728,056,444.20	1,691,717,677.12	827,622,678.27	924,000,001.00	120,000,003.00	60,000,006.00	11,925,665,320.89



SUPPLEMENTARY NOTE 14B

GRANTS AND CONTRIBUTIONS DEDUCTED AT SOURCE IN FAVOUR OF NDDC FROM THE BAYELSA STATE GOVERNMENT SHARE OF FAAC

S/NO	MONTHS	ECOLOGICAL FUNDS DISTRIBUTION TO STATE	REFUND OF 13% DERIVATION	TOTAL
1	JANUARY	103,678,725.47	128,368,951.00	232,047,676.47
2	FEBRUARY	59,873,410.45	128,368,951.00	188,242,361.45
3	MARCH	56,983,754.28	128,368,951.00	185,352,705.28
4	APRIL	77,674,554.07	128,368,951.00	206,043,505.07
5	MAY	55,175,752.92	128,368,951.00	183,544,703.92
6	JUNE	83,453,829.31	128,368,951.00	211,822,780.31
7	JULY	46,786,981.85	128,368,951.00	175,155,932.85
8	AUGUST	60,748,804.26	128,368,951.00	189,117,755.26
9	SEPTEMBER	55,203,711.05	128,368,951.00	183,572,662.05
10	OCTOBER	60,863,064.04	128,368,951.00	189,232,015.04
11	NOVEMBER	47,062,630.19	128,368,951.00	175,431,581.19
12	DECEMBER	55,779,768.97	128,368,951.00	184,148,719.97
	GRAND TOTAL	763,284,986.86	1,540,427,412.00	2,303,712,398.86



SUPPLEMENTARY NOTE 15

DEPRECIATION

	BUILDING – GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT		FURNITURE & FITTINGS - GENERAL	TOTAL
	240101	240102	240103	240104	GENERAL	BOOKS	240106	
RATE	2%	5%	10%	20%	25%	3%	20%	
LEGACY ASSETS	4,852,385,383.58	10,052,447,965.77	122,585,192.62	339,620,257.02	3,143,122,086.81	42,459,000.20	246,815,259.57	18,799,435,145.57
ASSETS DURING YEAR 2023	959,123,749.91	1,812,917,388.93	22,196,264.15	143,201,483.58	588,368,930.53	0.00	45,266,386.27	3,571,074,203.36
SUB- TOTAL	0.00	0.00	0.00	0.00	3,731,491,017.34	42,459,000.20	0.00	0.00
GRAND TOTAL	5,811,509,133.49	11,865,365,354.70	144,781,456.77	482,821,740.60	3,773,950,017.34		292,081,645.84	22,370,509,348.93



SUPPLEMENTAY NOTE 15A

DEPRECIATION FOR ASSETS ACQUIRED DURING THE YEARLY 2023.

MONTHS	CLASS OF PPE						TOTAL
	BUILDING	INFRA STRUCTURE	PLANTS & MACHINARY	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE AND FITTINGS	
	DEP. RATE 2%	DEP. RATE 5%	DEP. RATE 10%	DEP. RATE 20%	DEP. RATE 25%	DEP. RATE 20%	
JANUARY	155,544,770.52	242,882,239.01	3,432,461.54	9,509,578.17	97,916,690.80	6,333,352.64	515,619,092.68
FEBRUARY	132,710,465.75	258,018,555.37	3,048,306.80	8,905,543.55	79,881,929.44	5,972,210.22	488,537,011.13
MARCH	137,312,958.77	227,899,944.09	2,719,687.83	7,830,952.00	72,288,690.00	6,164,285.34	454,216,518.03
APRIL	82,303,840.02	234,546,120.98	2,592,063.38	6,881,904.78	64,852,380.98	5,381,904.78	396,558,214.92
MAY	87,016,517.03	175,515,087.43	2,275,041.40	6,398,064.93	57,997,581.17	5,064,731.60	334,267,023.56
JUNE	102,406,109.47	160,007,415.25	1,814,927.32	5,559,735.07	50,699,668.83	4,393,068.40	324,880,924.34
JULY	77,775,261.10	153,406,149.65	1,827,161.50	4,654,323.00	43,317,903.75	3,654,323.00	284,635,122.00
AUGUST	62,713,545.22	110,961,559.92	1,565,410.54	3,964,154.42	36,205,193.02	2,630,821.08	218,040,684.20
SEPTEMBER	52,003,334.84	98,937,531.25	999,862.43	3,333,058.20	29,166,322.75	2,199,724.87	186,639,834.34
OCTOBER	31,193,887.63	73,302,894.96	974,135.53	2,448,271.05	21,810,338.81	1,648,271.05	131,377,799.03
NOVEMBER	24,129,258.42	46,415,379.36	576,164.23	1,585,661.80	14,482,077.25	1,040,917.70	88,229,458.76
DECEMBER	14,013,801.14	31,024,511.66	371,041.64	82,130,236.61	19,750,153.73	782,775.59	148,072,520.37
GRAND TOTAL	959,123,749.91	1,812,917,388.93	22,196,264.14	143,201,483.58	588,368,930.53	45,266,386.27	3,571,074,203.36

THE DEPRECIATION IS PRO RATED ACCORDING TO THE MONTH OF THE YEAR THE ASSETS VALUE IS CAPITALISED.

SUPPLEMENTARY NOTE 16

PUBLIC DEBT REPAYMENT

PERIOD	BANK CHARGES	DEBT SERVICE (FOREIGN LOANS)	DEBT SERVICE (DOMESTIC LOANS)	OTHER OUSTANDING LIABILITIES PAID	TOTAL
2023	4,959,747,201.52	654,838,177.57	62,133,094,204.73	22,388,061,786.06	90,135,743,392.88



SUPPLEMENTARY NOTE 16A

PUBLIC DEBT REPAYMENT

A FOREIGN LOAN S/NO	LOAN TITLE/ CREDITOR	DEBT SERVICE (NAIRA)		TOTAL DEBT SERVICE (NAIRA)
		PR (NAIRA)	IN & OTHER FEES (NAIRA)	
1	BAYELSA STATE OIL PALM BELT RURAL DEV(29%) –EDF	79,573,801.41	1,424,135.25	82,131,222.88
2	BAYELSA STATE 3 RD MULTI STATE AGRI DEV PROJ. - IDA	66,934,756.21	65,638.22	47,699,848.41
3	BAYELSA STATE HEALTH SYSTEMS DEVELOP- IDA	76,933,779.10	2,280,835.55	69,809,799.45
4	BAYELSA STATE UNIVERSAL BASIC EDUCATION- IDA	140,178,272.59	1,388,126.74	102,966,397.88
5	BAYELSA STATE LOCAL EMPOWERMENT & ENVIRONMENT - IDA	88,734,675.96	6,736,425.64	79,101,154.68
6	BAYELSA STATE HIV/AIDS PROGRAMME – IDA	29,979,338.91	858,381.77	28,643,311.75
7	BAYELSA STATE THIRD NATIONAL FADAMA DEVELOPMENT PROJ.IDA	45,698,824.13	6,250,161.45	64,480,434.92
8	BAYELSA STATE: STATE EMPLOYMENT & EXPENDITURE FOR RESULT- IDA	-	40,997,083.51	110,354,402.39
9	BAYELSA STATE – COMMUNITY AND SOCIAL DEV. PROJ. -IDA	37,007,064.58	3,771,644.78	48,872,340.00
10	BAYELSA STATE-COMMUNITY BASED NATURAL RESOURCE IFAD	25,334,453.27	690,781.77	20,779,265.20
	SUB TOTAL	590,374,962.89	64,463,214.68	654,838,177.57
B DOMESTIC LOANS S/NO	INSITUTIONS	PRINCIPAL REPMT	INTEREST & OTHER FEES	TOTAL REPAYMENT
1	COMMERCIAL BANKS	31,442,529,141.62	10,820,945,267.73	42,263,474,409.35
2	RESTRUCTED COMM LOANS (FGN BOND)	4,028,495,006.80	1,900,759,813.04	5,929,254,819.84
3	FGN ECA	521,200,600.90	238,854,041.60	760,054,642.50
4	LGA SALARY BALLOUT	66,979,106.08	30,694,757.30	97,673,863.38
5	BUDGET SUPPORT	70,194,018.95	859,254,687.55	929,448,706.50



SUPPLEMENTARY NOTE 16A

PUBLIC DEBT REPAYMENT

A FOREIGN LOAN S/NO	LOAN TITLE/ CREDITOR	DEBT SERVICE (NAIRA)		TOTAL DEBT SERVICE (NAIRA)
		PR (NAIRA)	IN & OTHER FEES (NAIRA)	
6	AADS	404,749,405.80	10,547,372.29	415,296,778.09
7	A. CBN (COVID) HEALTH INTERVENTION FUND	-	177,642,242.36	177,642,242.36
8	FGN BRIDGE FINANCE FACILITY	-	-	-
9	COMMERCIAL AGRICULTURE CREDIT SCHEME	2,389,974,447.95	8,540,805,670.81	10,930,780,118.76
10	MICRO SMALL MEDIUM	629,468,623.95	-	629,468,623.95
	TOTAL DOMESTIC	39,553,590,352.05	22,579,503,852.68	62,133,094,204.73
C	BANK CHARGES			4,959,747,201.52
D	PAYABLES SERVICES			22,388,061,786.06
	GRAND TOTAL- (A+B+C+D)	40,143,965,314.94	22,643,967,067.36	90,135,743,392.88



SUPPLEMENTARY NOTE 17

TRANSFERS TO OTHER GOVERNMENT ENTITIES

MONTHS	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE (SEE-SUPPLEMENTARY NOTE 17A)
	15010101 ₦
JANUARY	61,413,645.16
FEBRUARY	51,511,934.04
MARCH	246,920,212.77
APRIL	222,332,251.14
MAY	21,557,623,135.98
JUNE	184,945,517.82
JULY	182,989,997.91
AUGUST	252,727,411.5
SEPTEMBER	237,619,781.97
OCTOBER	201,453,733.98
NOVEMBER	201,426,024.06
DECEMBER	201,251,471.67
GRAND TOTAL	23,602,215,118.05



SUPPLEMENTARY NOTE 17A

ANALYSIS OF TRANSFER TO OTHER GOVERNMENT ENTITIES

MONTHS	DATE	BAYELSA STATE HEALTH INSURANCE SCHEME	BAYELSA STATE EDUCATION TRUST FUND	BAYELSA STATE HIGHER EDUCATION LOAN BOARD	NG CARES-STATE CARES CO- ORDINATING-UNIT	TOTAL	MONTHLY TOTAL
JANUARY	5/1/2023	0.00	0.00	61,413,645.16	0.00	61,413,645.16	61,413,645.16
FEBRUARY	1/2/2023	0.00	0.00	51,511,934.04	0.00	51,511,934.04	51,511,934.04
MARCH	1/3/2023	82,306,737.59	82,306,737.59	82,306,737.59	0.00	246,920,212.77	246,920,212.77
APRIL	3/4/2023	74,110,750.38	74,110,750.38	74,110,750.38	0.00	222,332,251.14	
	13/4/2023	00	00	00	0.00	0.000	222,332,251.14
MAY	3/5/2023	67,303,578.66	67,303,578.66	67,303,578.66	0.00	201,910,735.98	
	3/5/2023	0.00	0.00	0.00	20,000,000,000.00	20,000,000,000.00	
	4/5/2023	0.00	0.00	0.00	1,355,712,400.00	1,355,712,400.00	
	9/5/2023	0.00	0.00	0.00	0.00	0.00	
	11/5/2023	0.00	0.00	0.00	0.00	0.00	
	18/5/2023	0.00	0.00	0.00	0.00	0.00	21,557,623,135.98
JUNE	1/6/2023	61,648,505.94	61,648,505.94	61,648,505.94	0.00	184,945,517.82	
	2/6/2023	0.00	0.00	0.00	0.00	0.00	
	2/6/2023	0.00	0.00	0.00	0.00	0.00	184,945,517.82
JULY	3/7/2023	60,996,665.97	60,996,665.97	60,996,665.97	0.00	182,989,997.91	182,989,997.91
AUGUST	4/8/2023	75,204,387.85	75,204,387.85	75,204,387.85	0.00	225,613,163.55	
	9/8/2023	0.00	0.00	0.00	0.00	0.000	
	29/8/2023	0.00	0.00	0.00	27,114,248.00	27,114,248.00	252,727,411.55
SEPTEMBER	1/9/2023	79,206,593.99	79,206,593.99	79,206,593.99	0.00	237,619,781.97	
	22/9/2023	0.00	0.00	0.00	0.00	0.000	237,619,781.97
OCTOBER	5/10/2023	67,151,244.66	67,151,244.66	67,151,244.66	0.00	201,453,733.98	
	10/10/2023	0.00	0.00	0.00	0.00	0.00	
	26/10/2023	0.00	0.00	0.00	0.00	0.00	201,453,733.98
NOVEMBER	1/11/2023	67,142,008.02	67,142,008.02	67,142,008.02	0.00	201,426,024.06	00
	8/11/2023	0.00	0.00	0.00	0.00	0.00	201,426,024.06
DECEMBER	1/12/2023	67,083,823.89	67,083,823.89	67,083,823.89	0.00	201,251,471.67	201,251,471.67
GRAND TOTAL		702,154,296.95	702,154,296.95	815,079,876.15	21,382,826648.00	23,602,215,118.05	23,602,215,118.05



SUPPLEMENTARY NOTE 18

CASH AND CASH EQUIVALENTS

NCOA	DESCRIPTION	NOTE	SUB-BALANCE ₦	BALANCES (₦)
31020103	CASH BALANCE:	18B		4,101,130.34
31020102	CASH BALANCE: PERSONNEL	18B	1,683,859,326.09	29,647,778,731.00
31020101	CASH BALANCE: CAPITAL	18B	3,488,348,030.59	
31020104	CASH BALANCE: OVERHEAD	18B	13,374,373,076.00	
31020106	CASH BALANCE: REVENUE	18B	11,101,198,297.82	
31040101	CASH BALANCE: OTHER FUNDS	8A		540,194,786.79
31040101	8 LGAs ECOLOGICAL FUND	3C		315,521,039.58
GRAND TOTAL				30,507,595,687.71



SUPPLEMENTARY NOTE 18A

CASH AND CASH EQUIVALENT FROM OTHER FUNDS

S/NO	MINISTRY DEPARTMENT AND AGENCY	PURPOSE	CLOSING BALANCE
1	MINISTRY OF AGRICULTURE – IFAD/LIFE-ND FUNDS	LIFE –ND AGRO- ENTERPRISE DEVELOPMENT PROJECT	294,662,452.13
2	MINISTRY OF AGRICULTURE - BYSG GOVERNMENT	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	180,585,346.67
3	MINISTRY OF BUDGET AND ECONOMIC PLANNING -WORLD BANK	BAYELSA NG- CARES PROJECT	61,055,016.04
4	SCHOOL TO LAND AUTHORITY – UNICEF	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	3,891,971.95
	TOTAL		540,194,786.79



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
ADMINISTRATIVE SECTOR							
1	Government House	1	STERLING	0015793657	RECURRENT	0.00	564,313,483.40
2	Govt. House Clinic	2	ZENITH	1010570617	RECURRENT	0.00	2,078,296.44
3	Office of the Deputy Gov.	6	PREMIUM	0080030315	RECURRENT	0.00	95,696,026.62
4	S.A Political	7	FCMB	1518524014	RECURRENT	0.00	2,834,506.08
5	T.A (Technical Adviser Treasury and Account)	11	STERLING	0077725122	OVERHEAD	0.00	541,960.83
6	Due Process Bureau	14	STERLING	0031781016	Special Re.	0.00	9,046.31
7	S.S .G	19	ECOBANK	2472005803	GEN. SERVICE	0.00	377,091,608.95
8	Government Printing Press	24	ZENITH	1011259212	OVERHEAD	0.00	100,908.29
9	Bayelsa Liaison office Abuja	25	ACCESS BANK	0056415805	SALARY	0.00	500,808.60
10	Teachers Training Reg. & Certification Board	26	ACCESS	0777753408	Recurrent	0.00	13,912.42
11	State Action Committee on Aid (SACA)	28	POLARIS	4030016252	SPEC RELEASE	0.00	7,795.50
12	Bayelsa State Pension Board	32	WEMA	0123081517	GRAT./DEATH BEN.	0.00	38,792,453.45
13	Bayelsa Pilgrim Welfare Board	34	ZENITH	1010597397	RECURRENT	0.00	305,254.48
14	Min of Special Project	41	ZENITH	1014962339	CAPITAL	0.00	242,822.96



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
	ADMINISTRATIVE SECTOR						
15	Project Mon. & Imp. Comm.	46	ACCESS BANK	0706877878	RECURRENT	0.00	9,433,350.07
16	Bayelsa State Education Dev. Trust Fund Board	50	ZENITH	1015475566	INVESTMENT	0.00	554,888,118.51
17	House of Assembly	55	ZENITH	1010365970	OVERHEAD	0.00	66,161,319.36
18	BYS House of Assembly Service Commission	58	FIDELITY	5030111231	OVERHEAD	0.00	15,547.90
19	Bayelsa State Indep Elec Commission (INEC)	60	UBA	1001118347	RECURRENT	0.00	291,562.09
20	Niger Delta Television	61	ACCESS	0019616739	CAPITAL	0.00	1,850.11
21	Broadcasting Corporation(Radio)	63	STERLING	0015213467	REVENUE	0.00	11,372.45
22	Ministry of Information & Orientation	65	FCMB	0754812011	RECURRENT	0.00	859,970.62
23	Newspaper Corporation	69	HERITAGE	5600002927	ADVERTISEMEN T	0.00	0.00
24	Head of Service	71	ZENITH	1014974172	RECURRENT	0.00	9,347,958.49
25	Establishment Training & Pen.	72	FIRST BANK	2032216389	RECURRENT	0.00	207,841.51
26	Office of the Auditor Gen (State)	74	HERITAGE	5900008973	OVERHEAD	0.00	0.00
27	Office of the Auditor Gen (State)	75	ZENITH	1014990439	SALARY	0.00	0.00



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
	ADMINISTRATIVE SECTOR						
28	Office of the Auditor Gen (Local)	76	UNION BANK	0037168994	SALARY	0.00	0.00
29	Office of the Auditor Gen (Local)	77	GLOBUS	1000154836	OVERHEAD	0.00	45,724.28
30	Bayelsa Civil Service Commission	78	FIRST BANK	2016811520	OVERHEAD	344.00	2,881,581.66
31	Bayelsa Liaison office PH	81	FIRST BANK	2022027490	OVERHEAD	0.00	18,805.70
32	Bayelsa Liaison office Lagos	82	ACCESS BANK	0019615543	RECURRENT	0.00	0.00
33	Directorate For Inter-Govern. Services	88	FCMB	2000248456	RECURRENT	0.00	4,863,353.59
	SUB-TOTAL (ADMINISTRATIVE)					344.00	1,731,557,240.67
	ECONOMIC						
34	Min. of Agricultural & Nat. Res	97	ZENITH	1225418472	CAPITAL	0.00	34,043,171.83
35	Agricultural Dev. Programme	98	ECO BANK	2472005906	OVERHEAD	0.00	31,874.03
36	Min of Finance	99	ZENITH	1012892591	RECURRENT	0.00	4,157,233.11
37	Debt Management office	101	ACCESS	0033021405	RECURRENT	0.00	594.53
38	State Budget Office	104	STERLING	0061502074	RECURRENT	0.00	3,551,211.14



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
	ECONOMIC SECTOR						
38	Office Of The Accountant General	105	Accumulated	Accumulated	Accumulated	2,872,441.01	24,823,588,090.32
39	Over Head Treasury	106	GTB	0115379375	SALARY	0.00	6,459,106.95
40	Min. of Finance Incorporated	114	STERLING	0065185479	SALARY	0.00	193,056,373.67
41	Board of Internal Revenue	115	ACCESS	0762350520	IGR	0.00	1,930,865.47
42	Min of Trade, Industry & Investment	121	UBA	1005079767	RECURRENT	0.00	2,971.09
43	BYS. Investment Promotion Agency	124	GTB	0613414987	RECURRENT	0.00	304,750.12
44	Special Matters Court (Education)	126	ACCESS	0016437309	SALARY	0.00	697,937.40
45	School to Land Authority	127	ZENITH	1015936247	SALARY	0.00	0.00
46	Min of Science Tech & Man Dev.	129	ZENITH	1015078943	RECURRENT	0.00	127,807.21
47	Min of Transport	133	UBA	1016752123	CAP/RECU	0.00	1,039,974.80
48	Bayelsa Transport Company	135	UBA	1016537472	OVERHEAD	0.00	2,734,811.67
49	Ministry of Power	137	ZENITH	1010495699	RECURRENT	0.00	28,550,736.74
50	Min of Works	143	STERLING	0020403963	CAPITAL	0.00	169,696,170.93



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
	ECONOMIC SECTOR						
51	Surveyor General Office	153	GTB	0042248670	CAPITAL	0.00	2,423,218.86
52	Min of Tourism Development	154	WEMA	0122386796	OVERHEAD	0.00	10,081,770.97
53	Museum and Monument	158	UBA	1025682224	OVERHEAD	0.00	20,170.34
54	Arts & Culture Bureau	160	UBA	1019797103	OVERHEAD	0.00	235,566.17
55	Park and Gardens	162	ECO BANK	4802018640	RECURRENT	0.00	17,536.38
56	Ministry of Mineral Resources	167	FCMB	5260601010	CAPITAL	0.00	48,424,159.75
57	Water Board	168	ZENITH	1011425006	OH & SPE REL.	0.00	17,074.56
58	Housing & Property Dev. Auth	175	FCMB	2270343019	CAPITAL	0.00	225,213.89
59	BY STATE PHYSICAL PLANNING & DEV BOARD	179	FIDELITY	5030011070	RECURRENT	0.00	3,079,367.59
60	Min. of Land,Housing and Urban Dev.	182	UBA	1020014044	RECURRENT	0.00	414,878,109.86
61	Bayelsa State Geographic Information	188	FCMB	2404315017	REVENUE	0.00	13,115.68
62	Sustainable Development Goal	192	PREMIUM	0080018290	PROJECT	0.00	540,523.73
63	Planning Dept(MOF & Budget)	197	ECO BANK	2472030531	RECURRENT	0.00	0.00



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
ECONOMIC SECTOR							
64	Ministry of Budget, Planning & Econ.	198	FCMB	0710905012	RECURRENT	0.00	377,087.92
65	Bayelsa Intl. Institute of Tourism & Hos.	208	STERLING	0076548186	IATA	0.00	3,085,986.41
66	Bayelsa State Drug Distribution Centre	209	ECO BANK	4803068783	RECURRENT	0.00	0.00
67	Office Of The Chief Historian And Archivist	210	UBA	1016424976	RECURRENT	0.00	0.00
68	Bayelsa State Bureau For Co-operative Dev.	211	STERLING	0064479551	OVERHEAD	0.00	0.00
	SUB-TOTAL (ECONOMIC)					2,872,441.01	25,753,392,583.12
LAW & JUSTICE							
69	Judicial Service Commission	213	UBA	1004011308	OVERHEAD	0.00	4,259.58
70	Min of Justice	214	FCMB	1149788016	RECURRENT	0.00	21,823,013.64
71	Judiciary	220	UBA	1016216692	SALARY	0.00	17,429,878.50
72	Customary Court of Appeal	224	STERLING	0070825669	RECURRENT	0.00	44,376.49
	SUB-TOTAL (LAW & JUSTICE)					0.00	39,301,528.21
REGIONAL DEVELOPMENT							
73	Min of Special Duties(CENTRAL)	226	ACCESS	0019616416	RECURRENT	0.00	60,353,156.07



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
74	Min of Special Duties(EAST)	228	STERLING	0031948783	SALARY/ OVERHEAD	0.00	1,280,337.75
75	Min of Special Duties(WEST)	230	ZENITH	1013010752	CAPITAL	0.00	104,183.41
76	SUB-TOTAL (REGIONAL DEVELOPMENT)					0.00	61,737,677.23
	SOCIAL						
77	Min. of women,Chidren,Empow/Soc.Dev	233	UBA	1001096463	RECURRENT	0.00	324,440,275.71
78	Min. of Culture & Ijaw National Affairs	234	ZENITH	1015591163	OVERHEAD	0.00	7,724,444.85
79	Bayelsa State Traditional Rulers Council	238	PREMIUM	0080022525	SALARY	0.00	4,355,220.36
80	Universal Basic Education Board	241	UBA	1001687296	SALARY	0.00	15,171,707.89
81	Bayelsa Library Board	245	FIRST BANK	2031828116	CAPITAL	0.00	207,953.29
82	University of Africa	261	STERLING	0094960856	INVESTMENT	0.00	55,778,645.69
83	Bayelsa State Polytechnic	262	FIRST BANK	2033389695	GENERAL	0.00	16,410,260.99
84	College of Education	266	FIRST BANK	2016022300	B.ED A/C	0.00	21,733,485.07
85	BAYELSA MICROFINANCE & ENT. DEV	281	UBA	1016217709	SALARY	0.00	523,431.26



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
	SOCIAL SECTOR						
86	Office of the Chief Economic Adviser	282	ZENITH	1015721483	SPECIAL RELEASE	0.00	0.00
87	Bayelsa Health Insur Service Scheme	283	ZENITH	1014352949	SALARY	0.00	861,263,174.55
88	Bayelsa Scholarship Board	287	FIRST BANK	2013759661	OVERHEAD	0.00	204,887.23
89	Niger Delta University Teaching Hospital	289	ZENITH	1014394051	SALARY	8700	6,711,403.34
90	Post Primary Schs. Board	292	UBA	1020137303	OVERHEAD	0.00	339,756.23
91	Min. of Health	314	FIRST BANK	2012120703	CAPITAL	0.00	399,499,730.17
92	Niger Delta University	324	UBA	1001222974	HOSTEL	0.00	86,102,530.42
93	Hospital Management Board	327	FIDELITY	5030032208	REVENUE	0.00	0.00
94	School of Nursing & Midwifery	328	UBA	1019006164	RECURRENT	0.00	988,038.96
95	School of Nursing & Midwifery	329	UBA	1019938104	SALARY	0.00	0.00
96	College of Health Technology	331	FIRST BANK	2009236831	FEES	0.00	14,040,086.42
97	Min. Of Environment	335	WEMA	0123090469	REVENUE	0.00	12,755.33
98	Environmental San. Authority	337	GLOBUS	1000110074	REVENUE	0.00	552,830.08
99	Min of Local Government	338	STERLING	0003211187	OVERHEAD	0.00	3,531,687.99
100	Min. of Local Government(Fire Service)	340	FCMB	0338640014	SPEC. RELEASE	0.00	0.00
101	Min. of Local Government	341	ACCESS	1512633890	CAPITAL	0.00	0.00
102	Agency for Adult and Non-Formal Education	343	FIDELITY	5030095270	OVERHEAD	0.00	102,590.34



SUPPLEMENTARY NOTE 18B

CASH AND CASH EQUIVALENT FROM OVERHEADS

S/NO	Name of Min/Parastatal	Ref	Bank	A/C NO	Purpose	Cash Balance	RECONCILED BANK BALANCE
	ECONOMIC SECTOR						
103	Bayelsa State Sports Council	345	UNITY BANK	0026964627	RECURRENT	0.00	2,952,729.05
104	Bayelsa Queens FC	347	UBA	1016238243	SALARY	0.00	22,975,175.86
105	Bayelsa United FC	349	STERLING	0031298165	RECURRENT	0.00	5,788,307.04
106	Min of Youths and Sports Development	353	STERLING	0067069917	CAPITAL	0.00	449,484.72
107	Bayelsa State Higher Education Stud. Loan Board	360	ACCESS	1509683725	STUD.LOAN	0.00	4,612,152.48
108	Ministry of Labour, Employment and Productivity	361	FCMB	5100999013	RECURRENT	0.00	147,919.17
109	Ministry of Education	373	HERITAGE	5900000812	CAPITAL	0.00	29,815,288.01
110	Bayelsa Medical University	382	ECO BANK	2470021692	RESEARCH A/C	0.00	168,620,055.03
111	Public Service Training Institute	383	UBA	1016325822	RECURRENT	0.00	2,186.43
112	Bayelsa Airport Company Limited	385	Sterling	0072406042	RECURRENT	1,228,345.33	6,278,703.64
113	Bayelsa State Primary Health Care Board	386	ZENITH	1017318298	RECURRENT	0.00	452,804.17
114	Bayelsa State Institute of Entrepreneurs	387	ZENITH	1015105166	RECURRENT	0.00	0.00
	SUB-TOTAL (SOCIAL)					1,228,345.33	2,061,789,701.77
	GRAND TOTAL					4,101,130.34	29,647,778,731.00



OTUOKE-ONUEBUM ROAD



SUPPLEMENTARY NOTE 19

ANALYSIS OF RECEIVABLES

S/NO	NAME OF COMPANY	PERIOD OF ASSESSMENT	AMOUNT DUE (₦)
1.	AITEO	2019-2020	18,471,584.71
2.	AUSPIONT LTD	2022	84,000,000.00
3.	BGP/CNPC	2022	126,250,056.75
4.	EXCEL EXPLORATION AND PRODUCTION	2021-2022	3,198,376.78
5.	J C INTERNATIONAL	2021-2022	12,701,600.03
6.	MULTIPLAN NIGERIA LTD	2021-2022	47,615,997.60
7.	NIGERIA BREWERIES PLC	2019-2022	9,978,989.78
8.	PIVOT GIS LTD	2021-2022	57,139,201.44
9.	TEHTYS PLANTEGERIA	2020-2022	91,578,183.08
10.	PACESETTERS DEEP SEA DRILLING NIG LTD	2021-2022	184,521,339.89
11.	GEO-SERVICES	2022	42,746,802.55
12.	HALKING EXPLORATION & PRODUCTION LTD	2022-2023	16,142,268.76
	GRAND TOTAL		694,344,401.37



SUPPLEMENTARY NOTE 20A

ANALYSIS OF INVESTMENT IN QUOTED COMPANY AS AT 31ST DECEMBER, 2023.

S/NO	NAME OF COMPANY	NUMBER OF SHARES HELD AS AT 31/12/2023	MARKET VALUE OF SHARES AS AT 31/12/2023 ₦	NUMBER OF SHARES HELD A AT 31/12/2 2	MARKET VALUE OF SHARES AS AT 31/12/2022 ₦
A.	FINANCIAL SERVICES				
A1	BANKING				
a.	ECOBANK TRANSNATIONAL INC	9,020,414	188,526,652.60	8,700,414	98,314,678.20
b.	UNITY BANK PLC	138,600	224,532.00	138,600	69,300.00
c.	WEMA BANK PLC	1,463,269	8,194,306.40	1,463,269	5,179,972.26
d.	STERLING BANK PLC	611,000	2,621,190	611,000	849,290.00
e.	ACCESS BANK PLC	4,456,913	103,177,535.95	4,256,913	37,035,143.10
f.	FIDELITY BANK PLC	19,071,101	206,921,445.85	13,071,101	60,780,619.65
g.	ZENITH BANK PLC	13,995,920	540,942,308.00	13,995,920	348,498,408.00
h.	UNITED BANK FOR AFRICA PLC	13,155,721	337,444,243.65	2,646,971	20,249,328.15
i.	UNION BANK FOR NIGERIA	185,125	1,231,081.25	185,125	1,184,800.00
j.	FCMB GROUP PLC	1,267,092	9,376,480.80	1,397,575	4,919,463.84
k.	FCMB PLC	6,130,483	45,365,574.20	6,000,000	21,120,000.00
	SUB TOTAL (BANKING)	69,495,638	1,444,025,350.70	52,466,888	598,201,003.20
A2	INSURANCE				
a.	PRESTIGE ASSURANCE PLC	12,016,115	6,128,218.65	9,658,169	4,056,430.98
b.	UNIC INSURANCE PLC	43,200	8,640.00	43,200	8,640.00
c.	LINKAGE ASSURANCE	7,736,652,508	6,189,322,006.40	5,599,284,638	2,239,713,855.20
d.	INTER. ENERGY INSURANCE	8,221,344	11,427,668.16	1,639,344	622,950.72
e.	LAGOS STATE INSURANCE COMPANY (LASACO)	386,000	733,400.00	386,000	328,100.00
f.	MUTUAL BENEFIT ASSURANCE	400,000	212,000.00	400,000	108,000.00
g.	NEM INSUARANCE PLC	1,572,000	9,903,600.00	1,572,000	7,074,000.00
g.	OASIS INSURANCE PLC	257,780	128,890.00	257,780	128,890.00
i.	STANDARD TRUST ASSURANCE PLC (STACO)	495,000	237,600.00	495,000	237,600.00
j.	STANDARD ALLIANCE INSURANCE PLC	254,000	50,800.00	254,000	50,800.00
k.	UNIVERSAL INSURANCE PLC	264,000	68,640.00	264,000	52,800.00
l.	WEST AFRICAN PROVINCIAL INSURANCE	13,679,273	5,221,905.64	7,679,273	3,071,709.20



SUPPLEMENTARY NOTE 20A

ANALYSIS OF INVESTMENT IN QUOTED COMPANY AS AT 31ST DECEMBER, 2023.

S/NO	NAME OF COMPANY	NUMBER OF SHARES HELD AS AT 31/12/2023	MARKET VALUE OF SHARES AS AT 31/12/2023 ₦	NUMBER OF SHARES HELD A AT 31/12/2 2	MARKET VALUE OF SHARES AS AT 31/12/2022 ₦
m.	AFRICAN PRUDENTIAL INSURANCE	311,817	2,307,445.8	00	00
n.	LINKAGE ASSURANCE SECONDARY MKT	585,546,250	468,437,000.00	585,546,250	234,218,500.00
o.	LAFARGE AFRICA PLC	521,840	16,437,960.00	521,848	12,237,148.00
p.	AIICO INSURANCE PLC	43,902,592	35,122,073.60	43,902,592	24,585,451.52
	SUB TOTAL (INSURANCE)	8,404,523,719	6,745,747,848.25	6,251,904,094	2,526,494,875.62
A3	OTHER FINANCIAL INSTITUTIONS				
a.	FIRST BANK HOLDINGS PLC	6,713,720	158,108,106.00	6,591,383	77,778,319.40
b.	UBA CAPITAL PLC	8,769,488	201,698,224.00	7,502,216	103,905,691.60
c.	AFRICA PRUDENTIAL REGISTRARS PLC	1,882,484	13,930,381.60	1,882,484	11,294,904.00
d.	UNITED CAPITAL	7,727	177,721.00	7,727	107,018.95
e.	CHELLRAMS PLC	86,103	357,327.45	86,103	173,928.06
f.	INITIAL USSD	18,066,373,553	18,066,373,553.25	20,098,469	9,005,119,263.96
g.	INVESTMENT	16,582,423	14,905,823,562.24	16,582,422	7,429,754,428.01
h.	WITHDRAWN FROM SWF	4,285,662	3,852,351,958.69	4,285,662	1,920,191,051.76
i.	SUB TOTAL (OTHER FINANCIAL INSTITUTION)	18,096,129,835	29,494,116,916.85	48,465,142	14,707,942,502.22
	TOTAL (FINANCIAL SERVICES)	26,570,149,192	37,683,890,115.80	6,302,933,532	17,934,482,576.00
B	CONGLOMERATES				
a.	UAC NIGERIA PLC	360,000	4,626,000.00	360,000	3,672,000.00
b.	WEST AFRICAN GLASS	13,500,000	6,750,000.00	13,500,000	6,750,000.00
	TOTAL (CONGLOMERATES)	13,860,000	11,376,000.00	13,860,000	10,422,000.00
C	CONSUMER GOODS				
C1	BEVERAGES				
a.	NIGERIA BREWERIES PLC	180,400	6,494,400.00	180,000	6,783,040.00
b.	INTERNATIONAL BREWERIES	15,355,000	73,704,000.00	15,355,000	72,168,500.00
	SUB TOTAL (BEVERAGES)	15,535,400	80,198,400.00	15,535,000	78,951,540.00
C2	FOOD PRODUCTS				



SUPPLEMENTARY NOTE 20A

ANALYSIS OF INVESTMENT IN QUOTED COMPANY AS AT 31ST DECEMBER, 2023.

S/NO	NAME OF COMPANY	NUMBER OF SHARES HELD AS AT 31/12/2023	MARKET VALUE OF SHARES AS AT 31/12/2023 ₦	NUMBER OF SHARES HELD A AT 31/12/2 2	MARKET VALUE OF SHARES AS AT 31/12/2022 ₦
a.	DANGOTE SUGAR REFINERY PLC	24,000	1,368,000.00	24,000	384,000.00
b.	TANTALIZER	3,708,500	1,742,995.00	3,708,500	741,700.00
	SUB TOTAL (FOOD PRODUCTS)	3,732,500	3,110,995.00	3,732,500	1,125,700.00
	TOTAL (CONSUMER GOODS)	19,267,900	83,309,395.00	19,267,500	80,077,240.00
D	INDUSTRIAL GOODS				
D1	PACKAGING				
A	DUNLOP	550,000	275,000.00	550,000	275,000.00
	TOTAL (INDUSTRIAL GOODS)	550,000	275,000.00	550,000	275,000.00
E	CONSTRUCTION				
a.	JULIUS BERGER PLC	122,666	5,274,638.00	121,440	2,829,552.00
	TOTAL (CONSTRUCTION)	122,666	5,274,638.00	121,440	2,829,552.00
F	SERVICES				
a.	DAAR COMMUNICATIONS PLC	55,000,000	49,500,000.00	55,000,000	11,000,000.00
b.	UNION DIAGONISTIC & CLINICAL SERVICES PLC	12,000,000	2,400,000.00	12,000,000	3,360,000.00
c.	AT&T GLOBAL INFORMATION SOLUTION PLC	260,000	130,000.00	260,000	130,000.00
d.	UAC PROPERTY PLC	4,515,753	58,027,426.05	4,515,753	46,060,680.60
e.	CAPITAL HOTEL PLC	290,349	145,174.50	290,349	145,174.50
f.	UPDC REAL ESTATE INVESTMENT TRUST	81,138	103,856.64	00	00
g.	PEGASUS INVESTMENT	00	22,775,427.02	00	22,775,427.02
h.	BGL PRIVATE PLACEMENT	40,000,000	20,000,000.00	40,000,000	20,000,000.00
i.	GCN INSTITUTE	00	47,873,790.38	00	47,873,790.38
j.	CASH	00	600.00	00	600.50
k.	INVESTMENT IN CONSOLIDATED NOTES	00	359,503,627.13	00	359,503,627.13
l.	GCN	00	182,003,700.00	00	182,003,700.75
	TOTAL (SERVICES)	112,147,240	742,463,601.72	112,066,102	510,849,300.13
	TOTAL (FIXED INVESTMENT INCOME)	132,087,806	842,698,633.48	92,005,042	63,800,407.10
	GRAND TOTAL	26,702,236,998	38,526,588,751.76	6,414,206,074	25,454,482,576.77



SUPPLEMENTARY NOTE 2OB

ANALYSIS OF BAYELSA STATE INVESTMENTS IN UN-QUOTED COMPANY(SHARES/SECURITIES)

S/NO	NAME OF COMPANY	NUMBER OF SHARES HELD AS AT 31/12/2022	MARKET VALUE OF SHARES AS AT 31/12/2022 ₦	NUMBER OF SHARES HELD AS AT 31/12/2023	MARKET VALUE OF SHARES AS AT 31/12/2023 ₦
1	PORTHARCOURT FLOUR MILLS	18,000,000	36,000,000.00	18,000,000	36,000,000.00
2	RISONPALM LTD	54,000,000	27,000,000.00	54,000,000	27,000,000.00
3	NIGERIAN SHIPBUILDER	283,500	283,500.00	283,500	283,500.00
4	NIGERIA TECHNICAL COMPANY LTD	992,849	992,849.00	992,849	992,849.00
5	EASTERN ENAMEL LTD	108,000	54,000.00	108,000	54,000.00
6	BEWAC AUTHOMOTIVE LTD	132,075	132,075.00	132,075	132,075.00
7	ALUMINIUM TECH. PRODUCT	938,304	469,152.00	938,304	469,152.00
8	URBAN DEVELOPMENT BANK	2,322,581	2,322,580.00	2,322,581	2,322,580.00
9	NIGERIA SUGAR COMPANY	21,806	21,806.00	21,806	21,806.00
10	DELTA RUBBER COMPANY	450,000	450,000.00	450,000	450,000.00
11	CHELSEA HOTEL	-	2,108,500,500.00	-	2,108,500,500.00
12	NIGERIA ENGINEERING WORKS LIMITED	4,416,964	8,832,184.00	4,416,964	8,832,184.00
13	INTRA MOTOR DELISTED BUT NOW	2,700,000	1,350,000.00	2,700,000	1,350,000.50
14	JOS INTERNATIONAL BREWERIES	180,000	90,000.00	180,000	90,000.00
15	INVESTMENT AND ALLIED ASSURANCE PLC	20,000,000	10,000,000.00	20,000,000	10,000,000.00
16	GREAT NIGERIA INSURANCE PLC	9,143,000	4,571,500.00	9,143,000	4,571,500.00
17	BIG TREAT PLC	134,000	67,000.00	134,000	67,000.00
18	GRAND TOTAL	113,823,079	3,019,539,220.92	113,823,079	2,201,137,146.50



SUPPLEMENTARY NOTE 21

PROPERTY PLANT AND EQUIPMENT

	BUILDING – GENERAL 320101	INFRASTRUCTURE - GENERAL 320102	PLANT & MACHINERY - GENERAL 320103	TRANSPORTATION EQUIPMENT - GENERAL 320103	OFFICE EQUIPMENT - GENERAL 320105	FURNITURE AND FITTINGS	TOTAL
CARRYING AMOUNT 01/01/2023	258,522,033,178.90	201,048,959,315.33	1,225,851,926.19	1,698,101,285.10	13,987,788,353.84	1,234,076,297.87	477,716,810,357.23
ADD ASSET DURING THE YEAR (SEE - SUPPLEMENTAR Y NOTE 34A)	89,035,084,194.71	69,241,336,221.08	422,183,858.44	5,273,087,446.96	4,817,426,501.57	424,986,335.09	169,214,104,557.85
TOTAL ASSETS	347,557,117,373.61	270,290,295,536.41	1,648,035,784.63	6,971,188,732.06	18,805,214,855.41	1,659,062,632.96	646,930,914,915.08
LESS DEPRECIATION	5,811,509,133.49	11,865,365,354.70	144,781,456.77	482,821,740.60	3,773,950,017.54	292,081,645.83	22,370,509,348.93
CARRYING AMOUNT 31/12/2023	341,745,608,240.12	258,424,930,181.71	1,503,254,327.86	6,488,366,991.46	15,031,264,837.87	1,366,980,987.13	624,560,405,566.15



SUPPLEMENTARY NOTE 22

PURCHASES/CONSTRUCTION OF PROPERTY PLANT AND EQUIPMENT (PPE) DURING THE YEAR 2023

MONTHS	CLASS OF PPE						TOTAL
	BUILDING	INFRASTRUCTURE	PLANTS & EQUIPMENTS	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE AND FITTINGS	
JANUARY	7,777,238,526.00	4,857,644,780.12	34,324,615.44	47,547,890.85	391,666,763.19	31,666,763.19	13,140,089,338.79
FEBRUARY	7,238,752,677.00	5,629,495,753.49	33,254,256.00	48,575,692.10	348,575,692.10	32,575,692.10	13,331,229,762.79
MARCH	8,238,777,526.00	5,469,598,658.23	32,636,254.00	46,985,712.01	346,985,712.01	36,985,712.01	14,171,969,574.26
APRIL	5,486,922,667.86	6,254,563,226.00	34,560,845.00	45,879,365.20	345,879,365.20	35,879,365.20	12,203,684,834.46
MAY	6,526,238,777.00	5,265,452,623.00	34,125,621.00	47,985,487.00	347,985,487.00	37,985,487.00	12,259,773,482.00
JUNE	8,777,666,526.00	5,485,968,523.00	31,113,039.83	47,654,872.00	347,654,872.00	37,654,872.00	14,727,712,704.83
JULY	7,777,526,110.00	6,136,245,986.00	36,543,230.00	46,543,230.00	346,543,230.00	36,543,230.00	14,379,945,016.00
AUGUST	7,525,625,426.00	5,326,154,876.00	37,569,853.00	47,569,853.00	347,596,853.00	31,569,853.00	13,316,086,714.00
SEPTEMBER	7,800,500,226.00	5,936,251,875.00	29,995,873.00	49,995,873.00	349,995,873.00	32,995,873.00	14,199,735,593.00
OCTOBER	6,238,777,526.00	5,864,231,597.00	38,965,421.00	48,965,421.00	348,965,421.00	32,965,421.00	12,572,870,807.00
NOVEMBE	7,238,777,526.00	5,569,845,523.00	34,569,854.00	47,569,854.00	347,569,854.00	31,227,531.13	13,269,560,142.13
DECEMBER	8,408,280,680.85	7,445,882,800.24	44,524,996.17	4,747,814,196.80	948,007,379.07	46,936,535.46	21,641,446,588.59
GRAND TOTAL	89,035,084,194.71	69,241,336,221.08	422,183,858.44	5,273,087,446.96	4,817,426,501.57	424,986,335.09	169,214,104,557.85



SUPPLEMENTARY NOTE 22A

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

DETAILS	CLASS OF PPE						TOTAL
	LAND & BUILDING – SEE SUPPLEMENTARY NOTE 22C	INFRASTRUCTURE	PLANTS & EQUIPMENTS	TRANSPORT EQUIPMENT	OFFICE EQUIPMENT (– SEE SUPPLEMENTARY NOTE 22C)	FURNITURE AND FITTINGS	
LEGACY ASSETS	258,522,033,178.90	201,048,959,315.33	1,225,851,926.19	1,698,101,285.10	13,987,788,353.84	1,234,076,297.87	477,716,810,357.23
ASSETS FOR THE YEAR	89,035,084,194.71	69,241,336,221.08	422,183,858.44	5,273,087,446.96	4,817,426,501.57	424,986,335.09	169,214,104,557.85
SUB TOTAL (A)	347,557,117,373.61	270,290,295,536.41	1,648,035,784.63	6,971,188,732.06	18,805,214,855.41	1,659,062,632.96	646,930,914,915.08
DEP. RATE	2%	5%	10%	20%		20%	
DEP. LEGACY ASSETS	4,852,385,383.58	10,052,447,965.77	122,585,192.62	339,620,257.02	3,185,581,087.01	246,815,259.57	18,799,435,145.57
DEP. ASSETS DURING YEAR	959,123,749.91	1,812,917,388.93	22,196,264.15	143,201,483.58	588,368,930.53	45,266,386.26	3,571,074,203.36
TOTAL DEPRECIATION (B)	5,811,509,133.49	11,865,365,354.70	144,781,456.77	482,821,740.60	3,773,950,017.54	292,081,645.83	22,370,509,348.93
NET BOOK VALUE (A-B)	341,745,608,240.12	258,424,930,181.71	1,503,254,327.86	6,488,366,991.46	15,031,264,837.87	1,366,980,987.13	624,560,405,566.15

THE LEGACY ASSET- (LAND) IS VALUED AT N 15,902,764,000.00



SUPPLEMENTARY NOTE 22C

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

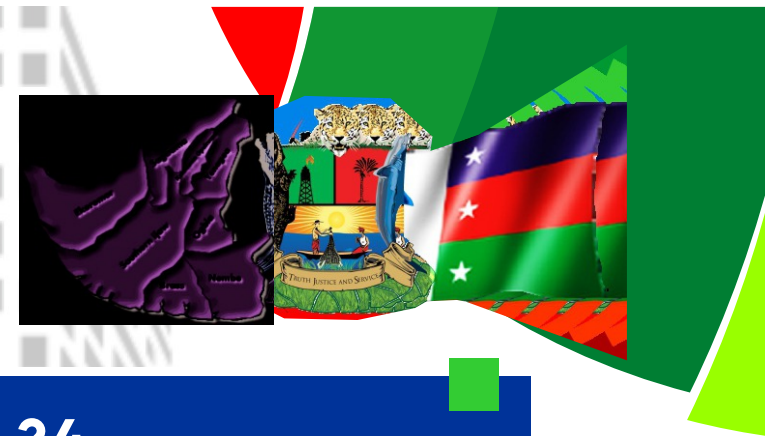
DETAILS	CLASS OF PPE					
	LAND & BUILDING			OFFICE EQUIPMENT		
	LAND	BUILDING	TOTAL LAND AND BUILDING	BOOKS	OTHER EQUIPMENTS	TOTAL OFFICE EQUIPMENT
LEGACY ASSETS	15,902,764,000.00	242,619,269,178.90	258,522,033,178.9	1,415,300,006.59	12,572,488,347.25	13,987,788,353.84
ASSETS DURING THE YEAR	0.00	89,035,084,194.71	89,035,084,194.71	0.00	4,817,426,501.57	4,817,426,501.57
SUB TOTAL (A)	15,902,764,000.00	331,654,353,373.61	347,557,117,373.61	1,415,300,006.59	17,389,914,848.82	18,805,214,855.41
DEP. RATE	0%	2%		3%	25%	
DEP.LEGA CY ASSETS	0.00	4,852,385,383.58	4,852,385,383.58	42,459,000.20	3,143,122,086.81	3,185,581,087.01
ASSETS DURING YEAR	0.00	959,123,749.91	959,123,749.91	0.00	588,368,930.53	588,368,930.53
TOTAL DEPRECIATION (B)	0.00	5,811,509,133.49	5,811,509,133.49	42,459,000.20	3,731,491,017.34	3,773,950,017.54
NET BOOK VALUE (A-B)	15,902,764,000.00	325,842,844,240.12	341,745,608,240.12	1,372,841,006.39	13,658,423,831.48	15,031,264,837.87



SUPPLEMENTARY NOTE: 23

ANALYSIS OF PAYABLES

	PERSONNEL EMOLUMENTS (NET)	ACCRUED PENSION & GRATUITY	PROFESSIONAL FEES	OVERHEADS	BANK GUARANTEE AND OTHER LIABILITIES	DEFERRED INCOME	TOTAL	PREVIOUS YEAR
	41040101	41040101	41040101	41040101		41050101		
MONTHS	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEBRAURY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MARCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APRIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DECEMBER	0.00	24,082,448,736.24	0.00	0.00	582,505,583.76	0.00	24,664,954,320.00	47,053,016,106.06
GRAND TOTAL	0.00	24,082,448,736.24	0.00	0.00	582,505,583.76	0.00	24,664,954,320.00	47,053,016,106.06



SUPPLEMENTARY NOTE 24

BORROWINGS (LONG TERM LOANS) AS AT 31ST DECEMBER, 2023

S/NO	INSITUTIONS	BAL B/FWD (PRINCIPAL)	CURRENT YEAR PORTION	PRINCIPAL REPMT	INTEREST & OTHER FEES	TOTAL REPAYMENT	BAL OUTSTANDING
A	EXTERNAL LOANS (SEE – SUPPLEMENTARY NOTE 45A)	27,090,053,649.69	0.00	590,374,953.00	64,463,224.54	654,838,177.57	53,371,621,283.72
B	DOMESTIC LOANS (SEE- SUPPLEMENTARY NOTE 45B)	101,129,401,896.68	60,500,000,000.00	39,553,590,352.05	22,579,503,852.68	62,133,094,204.73	121,380,223,683.80
	SUB TOTAL	128,219,455,546.37	60,500,000,000.00	40,143,965,305.05	22,643,967,077.22	62,787,932,382.30	174,751,844,967.52



SUPPLEMENTARY NOTE 24A

LONG TERM BORROWINGS (INTERNAL LOANS) AS AT 31ST DECEMBER, 2023

S/NO	INSITUTIONS	BAL B/FWD (PRINCIPAL)	CURRENT YEAR PORTION	PRINCIPAL REPMT	INTEREST & OTHER FEES	TOTAL REPAYMENT	BAL OUTSTANDING
1	COMMERCIAL BANKS	23,796,804,658.84	60,000,000,000.00	31,442,529,141.62	10,820,945,267.73	42,263,474,409.35	52,354,275,517.22
2	RESTRUCTURED COMM LOANS (FGN BOND)	20,955,487,366.29	0.00	4,028,495,006.80	1,900,759,813.04	5,929,254,819.84	16,926,992,359.49
3	FGN ECA	5,648,482,982.91	0.00	521,200,600.90	238,854,041.60	760,054,642.50	5,127,282,382.01
4	LGA SALARY BALLOUT	719,215,437.30	0.00	66,979,106.08	30,694,757.30	97,673,863.38	652,236,331.22
5	BUDGET SUPPORT	21,214,684,597.55	0.00	70,194,018.95	859,254,687.55	929,448,706.50	21,144,490,578.60
6	AADS	404,749,405.80	0.00	404,749,405.80	10,547,372.29	415,296,778.09	0.00
7	A. CBN (COVID) HEALTH INTERVENTION FUND	1,940,452,667.46	500,000,000.00	0.00	177,642,242.36	177,642,242.36	1,744,864,806.63
8	FGN BRIDGE FINANCE FACILITY	18,225,336,103.89	0.00	0.00	0.00	0.00	18,225,336,103.89
9	COMMERCIAL AGRICULTURE CREDIT SCHEME	6,413,264,121.09	0.00	2,389,974,447.95	8,540,805,670.81	10,930,780,118.76	4,023,289,673.14
10	MICRO SMALL MEDIUM	1,810,924,555.55	0.00	629,468,623.95	0.00	629,468,623.95	1,181,455,931.60
	TOTAL DOMESTIC	101,129,401,896.68	60,500,000,000.00	39,553,590,352.05	22,579,503,852.68	62,133,094,204.73	121,380,223,683.80

**Note: The figures are stated is US Dollars and translated at ₦2,045.44:\$1, EUR1: USD1.09 AND XDR 1 : USD1.39.
All interest payable were paid as at when due, hence no interest is owed to any creditor.**



SUPPLEMENTARY NOTE 24B

LONG TERM BORROWINGS (EXTERNAL LOANS) AS AT 31ST DECEMBER, 2023

S/N O	LOAN TITLE/CREDITOR	LOAN CURR	LOAN AMOUNT IN LOAN CURR	BALANCE B/FWD (PRINCIPAL) (USD)	DEBT SERVICE(DS)- (PRINCIPAL)		DEBT SERVICE (NAIRA)		TOTAL DEBT SERVICE (NAIRA)	TOTAL DEBT OUTSTANDING AS AT 31 ST DECEMBER, 2023.	
					PRINCIPAL- LOAN CURR	PRINCIPAL- (USD)	PR (NAIRA)	IN & OTHER FEES (NAIRA)		PRINCIPAL BALANCE IN (USD)	PRINCIPAL BALANCE IN (NAIRA)
1	BAYELSA STATE OIL PALM BELT RURAL DEV(29%)-EDF	EUR	4,880,856.80	1,452,907.75	87,855.40	141,915.36	79,573,801.41	1,424,135.25	82,131,222.88	1,310,992.39	1,179,097,378.62
2	BAYELSA STATE 3 RD MULTI STATE AGRI DEV PROJ. - IDA	XDR	1,878,855.90	179,797.82	45,035.00	119,374.34	66,934,756.21	65,638.22	47,699,848.41	60,423.48	54,344,454.95
3	BAYELSA STATE HEALTH SYSTEMS DEVELOP- IDA	XDR	3,600,000.00	2,236,837.69	57,959.40	137,207.03	76,933,779.10	2,280,835.55	69,809,799.45	2,099,630.66	1,888,393,118.19
4	BAYELSA STATE UNIVERSAL BASIC EDUCATION- IDA	USD	5,000,000.00	1,527,844.63	125,000.00	250,000.00	140,178,272.59	1,388,126.74	102,966,397.88	1,277,844.63	1,149,284,515.31
5	BAYELSA STATE LOCAL EMPOWERMENT & ENVIRONMENT - IDA	USD	7,783,772.10	6,359,492.03	79,126.70	158,253.26	88,734,675.96	6,736,425.64	79,101,154.68	6,201,238.77	5,577,350,741.07
6	BAYELSA STATE HIV/AIDS PROGRAMME - IDA	XDR	926,444.00	843,652.61	22,500.00	53,466.45	29,979,338.91	858,381.77	28,643,311.75	790,186.16	710,687,901.00
7	BAYELSA STATE THIRD NATIONAL FADAMA DEVELOPMENT PROJ.IDA	XDR	4,818,310.00	5,835,107.93	48,183.10	81,501.26	45,698,824.13	6,250,161.45	64,480,434.92	5,753,606.67	5,174,753,563.75
8	BAYELSA STATE: STATE EMPLOYMENT & EXPENDITURE FOR RESULT- IDA	USD	37,740,000.00	37,740,000.00	0.00	0.00	0.00	40,997,083.51	110,354,402.39	37,740,000.00	33,943,091,820.00
9	BAYELSA STATE - COMMUNITY AND SOCIAL DEV. PROJ. -IDA	USD	4,000,000.00	3,538,000.00	66,000.00	66,000.00	37,007,064.58	3,771,644.78	48,872,340.00	3,472,000.00	3,122,692,496.00
10	BAYELSA STATE-COMMUNITY BASED NATURAL RESOURCE IFAD	XDR	1,135,000.00	681,083.99	18,916.70	45,182.56	25,334,453.27	690,781.77	20,779,265.20	635,901.43	571,925,294.83
	SUB TOTAL			60,394,724.44		1,052,900.25	590,374,962.89	64,463,214.68	654,838,177.57	59,341,824.19	53,371,621,283.72



SUPPLEMENTARY NOTE: 25

ANALYSIS OF TRANSITIONAL RESERVES

	2022 (₦)	(₦)	2023 (₦)
TRANSITION RESERVE	124,745,532,186.11		388,533,459,356.1
REVALUATION RESERVES	93,004,169,367.72		0.00
RESTATED VALUE		217,749,701,553.83	
SURPLUS FOR THE YEAR		170,783,75,802.27	108,753,487,818.25
TOTAL		388,533,459,356.1	497,286,947,174.35

SUPPLEMENTARY NOTE: 26

SURPLUS/ DEFICIT

43020101

YEAR				DEFICT	SURPLUS
				DR	CR
				N	N
2023					108,753,487,818.26
TOTAL				-	-



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
		Sector :		Administrative						
1	541066891.22	011100100100	1	GOVERNMENT HOUSE	1,000,000,000.00	0	1,000,000,000.00	772011500.00	0	227,988,500.00
2	0.00	011100100200	1	DEPUTY GOVERNOR'S OFFICE	811,005,101.11	0	811,005,101.11	800,000,101.11	0	11,005,000.00
3	0.00	011100200100	1	PRINCIPAL EXECUTIVE SECRETARY	0.00	0	0.00	0.00	0	0.00
4	0.00	011100200200	1	S.A POLITICAL	0.00	0	0.00	0.00	0	0.00
5	2399910000.00	011100200400	1	S.A STATE SECURITY	3,000,000,000.00	0	3,000,000,000.00	2,936,958,458.30	0	63,041,541.70
6	0.00	011100200500	1	TECHNICAL ADVISER TREASURY AND ACCOUNTS	0.00	0	0.00	0.00	0	0.00
7	0.00	011100200600	1	S.A WOMEN IN POLITICS	0.00	0	0.00	0.00	0	0.00
8	0.00	011100200700	1	S.A YOUTH MOBILISATION	0.00	0	0.00	0.00	0	0.00
9	0.00	011100200800	1	T.A BUDGET MATTERS	0.00	0	0.00	0.00	0	0.00
10	0.00	011100200900	1	DIRECTOR INTER- GOVERNMENTA L AFFAIRS	0.00	1,900,000,000.00	1,900,000,000.00	1,500,000,000.00	0	400,000,000.00
11	0.00	011100201000	1	T. A CHIEFTAINCY AFFAIRS	0.00	0	0.00	0.00	0	0.00
12	0.00	011100201100	1	S. A OIL AND GAS	0.00	0	0.00	0.00	0	0.00
13	0.00	011100400100	1	CHIEF HISTORIAN AND ARCHIVIST	0.00	0	0.00	0.00	0	0.00
14	0.00	011100500100	1	SUSTAINABLE DEVELOPMENT GOALS	500,000,000.00	0	500,000,000.00	495,000,000.00	0	5,000,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
15	0.00	011100800100	1	STATE EMERGENCYMA NAGEMENT AGENCY	100,000,000.00	0	100,000,000.00	90,000,000.00	0	10,000,000.00
16	399100000.00	011101000100	1	DUE PROCESS BUREAU	400,000,000.00	0	400,000,000.00	284,000,000.00	0	119,000,000.00
17	0.00	011103500100	1	STATE PENSION BOARD	0.00	0	0.00	0.00	0	0.00
18	0.00	011104400300	1	BAYELSA PARTNERSHIP INITIATIVE AGENCY	0.00	0	0.00	0.00	0	0.00
19	0.00	011104400400	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	0.00	0	0.00	0.00	0	0.00
20	0.00	011105000100	1	CHIEF ECONOMIC ADVISER	0.00	0	0.00	0.00	0	0.00
21	0.00	011106000100	1	BAYELSA STATE COMMUNITY CORPS	1,000,000,000.00	0	1,000,000,000.00	900,000,000.00	0	100,000,000.00
22	0.00	011107000100	1	T. A ECONOMIC DEVELOPMENT	0.00	0	0.00	0.00	0	0.00
23	119999000.00	011200100100	1	STATE ASSEMBLY MANAGEMENT/ ADMINISTRA TION	142,000,000.00	0	142,000,000.00	123,564,589.00	0	18,435,411.00
24	2999999550.00	011200300100	1	STATE HOUSE OF ASSEMBLY	6,000,000,000.00	0	6,000,000,000.00	3,200,152,845.60	0	3,194,152,845.60
25	0.00	011200400100	1	BAYELSA STATE HOUSE OF ASSSEMBLY SERVICE COMMISSION	0.00	0	0.00	0.00	0	0.00
26	0.00	011200500100	1	S.A LEGISLATIVE TO THE SPEAKER	0.00	0	0.00	0.00	0	0.00



SUPPLEMENTARY NOTE 27

**ANALYSIS OF PURCHASE/ CONSTRUCTION
OF PPE DURING THE YEAR 2023**

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
27	0.00	011200500300	1	S. A MEDIA AND PUBLICITY TO THE SPEAKER	0.00	0	0.00	0.00	0	0.00
28	0.00	011200500400	1	S.A POLITUCAL TO THE SPEAKER	0.00	0	0.00	0.00	0	0.00
29	0.00	011200500500	1	S. A SPECIAL DUTIES TO THE SPEAKER	0.00	0	0.00	0.00	0	0.00
30	0.00	011200700100	1	HOUSE COMMITTEES	0.00	0	0.00	0.00	0	0.00
31	0.00	011200800100	1	GENERAL SERVICE OFFICE	0.00	0	0.00	0.00	0	0.00
32	0.00	011200800200	1	LEGISLATIVE SERVICES DIRECTORATE	0.00	0	0.00	0.00	0	0.00
33	0.00	011200800300	1	ADMINISTRA TIVE SERVICES	0.00	0	0.00	0.00	0	0.00
34	0.00	011200800400	1	FINANCE AND ACCOUNTS	0.00	0	0.00	0.00	0	0.00
35	0.00	011200800500	1	BUDGET, PLANNING, RESEARCH AND STATISTICS	0.00	0	0.00	0.00	0	0.00
36	0.00	011200800600	1	LEGAL SERVICES	0.00	0	0.00	0.00	0	0.00
37	0.00	011202100100	1	OFFICE OF THE HOUSE	0.00	0	0.00	0.00	0	0.00
38	0.00	011202200100	1	OFFICE OF THE CLERK OF THE HOUSE	0.00	0	0.00	0.00	0	0.00
39	1499999322.76	012300100100	1	MINISTRY OF INFORMATION AND ORIENTATION	1,629,032,082.44	0	1,629,032,082.44	1,605,150,578.46	0	23,881,503.98
40	9999000.00	012300200100	1	NIGER DELTA TELEVISION AUTHORITY	10,000,000.00	0	10,000,000.00	9,999,000.00	0	1,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
41	9999000.00	012300300100	1	BAYELSA STATE BROADCASTING CORPORATION	10,000,000.00	0	10,000,000.00	9,000,000.00	0	10,000,000.00
42	9999000.00	012300500100	1	GOVERNMENT PRINTING PRESS	10,000,000.00	0	10,000,000.00	9,000,000.00	0	1,000,000.00
43	9999000.00	012400600100	1	BAYELSA STATE NEWSPAPER CORPORATION	10,000,000.00	0	10,000,000.00	9,000,000.00	0	1,000,000.00
44	0.00	012500100100	1	HEAD OF SERVICE	0.00	0	0.00	0.00	0	0.00
45	0.00	012500200100	1	WELFARE AND MANAGEMENT SERVICES	30,000,000.00	0	30,000,000.00	25,000,000.00	0	5,000,000.00
46	9999000.00	012500300100	1	ESTABLISHMEN T, TRAINING AND PENSIONS BUREAU	20,000,000.00	0	20,000,000.00	19,000,000.00	0	1,000,000.00
47	0.00	012500400100	1	STATE PUBLIC SERVICE TRAINING INSTITUTE	500,000,000.00	0	500,000,000.00	469,000,000.00	0	31,000,000.00
48	0.00	012500400200	1	BAYELSA PARTNERSHIP INITIATIVE AGENCY	500,000,000.00	0	500,000,000.00	459,000,000.00	0	41,000,000.00
49	99999800.00	014000100100	1	OFFICE OF THE STATE AUDITOR GENERAL	100,000,000.00	0	100,000,000.00	99,000,000.00	0	10,000,000.00
50	19999500.00	014000200100	1	AUDITOR GENERAL (LOCAL GOVERNMENT)	20,000,000.00	0	20,000,000.00	0.00	0	20,000,000.00
51	9000000.00	014000300100	1	AUDIT SERVICE COMMISSION	10,000,000.00	0	10,000,000.00	0.00	0	10,000,000.00
52	0.00	014700100100	1	BAYELSA STATE CIVIL SERVICE COMMISSION	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
53	99999500.00	014800100100	1	STATE INDEPENDENT ELECTORAL COMMISSION	300,000,000.00	0	300,000,000.00	152,526,502.00	0	147,473,498.00
54	0.00	014900100100	1	LOCAL GOVERNMENT SERVICE COMMISSION	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
55	0.00	014903600100	1	LOCAL GOVERNMENT PENSIONS BOARD	0.00	0	0.00	0.00	0	0.00
56	0.00	016100100100	1	SECRETARY TO THE STATE GOVERNMENT (SSG)	0.00	0	0.00	0.00	0	0.00
57	99999500.00	016100100200	1	GENERAL SERVICES BUREAU (GOVERNOR'S OFFICE)	200,000,000.00	0	200,000,000.00	181,346,000.00	0	17,654,000.00
58	0.00	016100100300	1	POLITICAL & ECONOMIC AFFAIRS BUREAU (SSG)	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
59	0.00	016100100400	1	EXCO SERVICES	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
60	0.00	016100100500	1	SPECIAL SERVICES BUREAU 1	600,000,000.00	0	600,000,000.00	450,000,000.00	0	150,000,000.00
61	0.00	016100100600	1	SPECIAL SERVICES BUREAU 2	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
62	0.00	016100100700	1	STATE COMMITTEES ON AIDS (SACA)	50,000,000.00	0	50,000,000.00	45,000,000.00	0	5,000,000.00
63	0.00	016102100100	1	BAYELSA HOUSE ABUJA	5,000,000.00	0	5,000,000.00	4,500,000.00	0	500,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
64	0.00	016102100200	1	LAGOS LIAISON OFFICE	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
65	0.00	016102100300	1	PORT HARCOURT LIAISON OFFICE	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
66	99999275.00	016700100200	1	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	150,000,000.00	0	150,000,000.00	107,315,000.00	0	42,685,000.00
67	99999340.00	016700100300	1	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	150,000,000.00	0	150,000,000.00	117,160,000.00	0	32,840,000.00
68	99999694.00	016700100400	1	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	150,000,000.00	0	150,000,000.00	116,981,700.00	0	33,018,300.00
	8639066372.98				20,907,037,183.55	1,900,000,000	22,807,037,183.55	18,139,666,274.47	0	5,090,676,600.28
		SECTOR		ECONOMIC						
69	1799999717.92	016800100100	2	MINISTRY OF SPECIAL PROJECTS	129,032,082.44	1,000,000,000	1,129,032,082.44	1,125,012,931.22	0	4,019,151.22
70	49999500.00	016800100200	2	DIRECT LABOUR AGENCY	50,000,000.00	1,000,000,000	1,050,000,000.00	985,622,232.00	0	64,377,768.00
71	11999450000.00	021500100100	2	MINISTRY OF AGRICULTURE	258,064,164.88	100,000,000,000.00	10,258,064,164.88	10,235,806,416.99	0	22,257,747.89
72	999999000.00	021500100300	2	FADAMA	1,000,000,000.00	0	1,000,000,000.00	965,848,560.00	0	3,415,144.00
73	2999999444.60	022000100100	2	MINISTRY OF FINANCE	1,000,000,000.00	3,000,000,000	4,000,000,000.00	3,234,334,970.97	0	765,655,029.03
74	0.00	022000100200	2	DEBT MANAGEMENT OFFICE	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
75	1999000.00	022000200100	2	STATE BUDGET OFFICE	20,000,000.00	0	20,000,000.00	19,000,000.00	0	1,000,000.00
76	0.00	022000700100	2	OFFICE OF THE ACCOUNTANT GENERAL	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN		G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
77	0.00	022000800100		2	BOARD OF INTERNAL REVENUE- STATE	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
78	0.00	022001200100		2	MINISTRY OF FINANCE INCOPORATED (MOFI)	0.00	0	0.00	0.00	0	0.00
79	499999389.00	022200100100		2	MINISTRY OF TRADE, INVESTMENT AND INDUSTRY	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
80	499999500.00	022200100200		2	MICROFINANCE AND ENTERPRISES DEVELOPMENT AGENCY	500,000,000.00	0	500,000,000.00	430,000,000.00	0	70,000,000.00
81	0.00	022200100300		2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	500,000,000.00	0	500,000,000.00	450,000,000.00	0	50,000,000.00
82	0.00	022200100400		2	BAYELSA STATE PROMOTION AGENCY	0.00	0	0.00	0.00	0	0.00
83	249999500.00	022700100100		2	MINISTRY OF LABOUR, EMPLOYMENT AND PRODUCTIVITY	500,000,000.00	0	500,000,000.00	489,569,852.00	0	10,430,148.00
84	499999240.00	022800100100		2	MINISTRY OF COMMUNICATI ON, SCIENCE AND TECHNOLOGY	291,423,737.93	708,576,262.07	1,000,000,000.00	516,500,000.00	0	483,500,000.00
85	0.00	022800100200		2	E-GOVERNANCE BUREAU	0.00	0	0.00	0.00	0	0.00
86	1499999363.48	022900100100		2	MINISTRY OF TRANSPORT	3,258,064,164.88	0	3,258,064,164.88	3,000,002,580.88	0	258,061,584.00
87	0.00	022900100200		2	BAYELSA MARINETIME ACADEMY	0.00	0	0.00	0.00	0	0.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
88	0.00	022900100300	2	BAYELSA TRANSPORT COMPANY	0.00	0	0.00	0.00	0	0.00
89	1499999200.00	023100100100	2	MINISTRY OF POWER	1,500,000,000.00	0	1,500,000,000.00	1,429,100,562.52	0	70,899,437.48
90	49999316.00	023300100100	2	MINISTRY OF MINERAL RESOURCES	100,000,000.00	0	100,000,000.00	99,000,000.00	0	1,000,000.00
91	71069819188.63	023400100100	2	MINISTRY OF WORKS	83,165,323,622.02	0	83,165,323,622.02	82,878,475,490.10	0	286,848,131.92
92	0.00	023400100200	2	OFFICE OF SURVEYOR- GENERAL OF THE STATE	500,000,000.00	0	500,000,000.00	455,000,000.00	0	45,000,000.00
93	499633332.25	023600100100	2	MINISTRY OF CULTURE TOURISM DEVELOPMENT	500,000,000.00	0	500,000,000.00	498,568,712.00	0	1,431,288.00
94	0.00	023600300100	2	MUSEUMS AND MONUMENTS	0.00	0	0.00	0.00	0	0.00
95	0.00	023600400100	2	COUNCIL FOR ARTS AND CULTURE	0.00	0	0.00	0.00	0	0.00
96	0.00	023600400200	2	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	400,000,000.00	0	400,000,000.00	390,000,000.00	0	10,000,000.00
97	0.00	023600400300	2	TOURISM DEVELOPMENT AND HOTEL LICENSING AGENCY	0.00	0	0.00	0.00	0	0.00
98	999890000.00	023700100100	2	MINISTRY OF IJAW AND NATIONAL AFFAIRS	2533757305.96	0	2533757305.96	2353375730.00	0	180381575.96
99	4999999178.00	023800100100	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	5,000,000,000.00	0	5,000,000,000.00	4,576,450,000.00	0	423,550,000.00
100	0.00	023800100200	2	PLANNING DEPARTMENT	0.00	0	0.00	0.00	0	0.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
101	0.00	023800100300	2	STATE BUREAU OF STATISTICS	0.00	0	0.00	0.00	0	0.00
102	0.00	023800400100	2	PUBLIC AND PRIVATE PARTNERSHIP OFFICE	0.00	0	0.00	0.00	0	0.00
103	17999500.00	023800500100	2	STATE CARES COORDINATE UNIT (SCCU)	0.00	0	0.00	0.00	0	0.00
104	399999500.00	023800500300	2	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	400,000,000.00	0	400,000,000.00	395,000,000.00	0	5,000,000.00
105	599999515.00	025200100100	2	MINISTRY OF WATER RESOURCES	2,533,757,305.96	0	2,533,757,305.96	2,253,375,730.00	0	280,381,575.96
106	0.00	025200100200	2	WATER BOARD	0.00	0	0.00	0.00	0	0.00
107	1492132777.19	026000100100	2	MINISTRY OF LANDS, HOUSING AND RURAL DEVELOPMENT	4,291,821,470.84	0	4,291,821,470.84	3,842,918,214.00	0	448,903,256.84
108	299999500.00	026000200100	2	OFFICE OF THE SURVEYOR- GENERAL	300,000,000.00	0	300,000,000.00	276,061,000.00	0	23,939,000.00
109	59999600.00	026000300100	2	PHYSICAL PLANNING AND DEVELOPMENT BOARD	60,000,000.00	0	60,000,000.00	1,500,000.00	0	58,500,000.00
110	49999500.00	026000400100	2	NEW YENAGOA CITY DEVELOPMENT AGENCY	50,000,000.00	0	50,000,000.00	3,400,000.00	0	46,600,000.00
111	49500000.00	026000500100	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	50,000,000.00	0	50,000,000.00	35,000,000.00	0	15,000,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN		G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
112	399400000.00	026000100200		2	BAYELSA STATE HOUSING AND PROPERTY DEVELOPMENT AUTHORITY	3,033,757,305.96	0	3,033,757,305.96	2,939,303,375.00	0	94,453,930.96
	103589813762.07					113,925,001,160.8 7	15,708,576,262.07	129,633,577,422.94	125,678,226,357.68	0	3,924,604,769.26
		Sector :			Law & Justice						
113	0.00	031801100100		3	JUDICIAL SERVICE COMMISSION	0.00	0	0.00	0.00	0	0.00
114	1999725000.00	031805100100		3	HIGH COURT	2,000,000,000.00	0	2,000,000,000.00	1,020,000,000.00	0	980,000,000.00
115	399800000.00	031805200100		3	CUSTOMARY COURT OF APPEAL	967,000,000.00	0	967,000,000.00	690,000,000.00	0	277,000,000.00
116	96281078.36	032600100100		3	MINISTRY OF JUSTICE	100,000,000.00	0	100,000,000.00	50,000,000.00	0	50,000,000.00
117	0.00	032600200100		3	DIRECTORATE FOR CITIZEN'S RIGHT	0.00	0	0.00	0.00	0	0.00
	2495806078.36					3,067,000,000.00	0	3,067,000,000.00	1,760,000,000.00	0	1,307,000,000.00
		Sector :			Social Sector						
118	1411627570.00	051300100100		4	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	3,533,757,305.96	0	3,533,757,305.96	1,375,126,999.25	0	2,158,630,306.71
119	0.00	051300200100		4	SPORT COUNCIL	0.00	0	0.00	0.00	0	0.00
120	0.00	051300300100		4	BAYELSA STATE SPORT ACADEMY	0.00	0	0.00	0.00	0	0.00
121	195000000.00	051400100100		4	MINISTRY OF WOMEN, CHILDREN AFFAIRS & SOCIAL DEVELOPMENT	200,000,000.00	0	200,000,000.00	100,000,000.00	0	100,000,000.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
122	0.00	051400200100	4	CRAFT DEVELOPMENT CENTER	0.00	0	0.00	0.00	0	0.00
123	10999699500.00	051700100100	4	MINISTRY OF EDUCATION	12,533,757,305.96	4,000,000,000	16,533,757,305.96	9,027,636,713.36	0	7,506,120,592.60
124	0.00	051700300100	4	BAYELSA STATE UNIVERSAL BASIC EDUCATION	0.00	0	0.00	0.00	0	0.00
125	0.00	051700800100	4	BAYELSA STATE LIBRARY BOARD	0.00	0	0.00	0.00	0	0.00
126	0.00	051701000200	4	STATE AGENCY FOR MASS EDUCATION	0.00	0	0.00	0.00	0	0.00
127	0.00	051701000300	4	TEACHERS TRAINING, REGISTRATION AND CERTIFICATION BOARD	0.00	0	0.00	0.00	0	0.00
128	0.00	051701000400	4	DIRECTORATE FOR EDUCATION INSPECTION AND POLICY SERVICES	0.00	0	0.00	0.00	0	0.00
129	0.00	051701000500	4	BAYELSA STATE INSTITUTE OF ENTREPRENEUR SHIP & VOCATON TRAINI	0.00	0	0.00	0.00	0	0.00
130	245000000.00	051701000600	4	POST PRIMARY SCHOOL BOARD	250,000,000.00	0	250,000,000.00	55,000,000.00	0	195,000,000.00
131	0.00	051701000700	4	SCIENCE AND TECHNOLOGY EDUCATION BOARD	199,700,000.00	0	199,700,000.00	0.00	0	0.00
132	0.00	051701000800	4	BAYELSA STATE SCHOLARSHIP BOARD	0.00	0	0.00	0.00	0	0.00



SUPPLEMENTARY NOTE 27

ANALYSIS OF PURCHASE/ CONSTRUCTION OF PPE DURING THE YEAR 2023

S/ No	COMPARATIVE	ADMIN		G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
133	0.00	051701000900		4	HIGHER EDUCATION STUDENT LOAN BOARD	0.00	0	0.00	0.00	0	0.00
134	0.00	051701001000		4	BAYELSA EDUCATION DEVELOPMENT TRUST FUND	0.00	0	0.00	0.00	0	0.00
135	0.00	051701001100		4	SPECIAL MATTER COURT (EDUCATION)	0.00	0	0.00	0.00	0	0.00
136	0.00	051702100100		4	BAYELSA STATE POLYTECHNIC, ALEIBIRI	0.00	0	0.00	0.00	0	0.00
137	0.00	051702100200		4	ISAAC JASPER BORO COLLEGE OF EDUCATION	0.00	0	0.00	0.00	0	0.00
138	0.00	051702100300		4	NIGER DELTA UNIVERSITY	0.00	0	0.00	0.00	0	0.00
139	0.00	051702100400		4	MIDICAL UNIVERSITY	0.00	0	0.00	0.00	0	0.00
140	0.00	051702100500		4	UNIVERSITY OF AFRICA	0.00	0	0.00	0.00	0	0.00
141	3999455467.02	052100100100		4	MINISTRY OF HEALTH	5,783,757,305.96	0	5,783,757,305.96	3,079,525,560.98	0	2,704,231,744.98
142	0.00	052100200100		4	BAYELSA HEALTH INSURANCE SCHEME	0.00	0	0.00	0.00	0	0.00
143	0.00	052100300100		4	BAYELSA STATE PRIMARY HEALTH CARE BOARD	0.00	0	0.00	0.00	0	0.00



SUPPLEMENTARY NOTE 27

**ANALYSIS OF PURCHASE/ CONSTRUCTION
OF PPE DURING THE YEAR 2023**

S/ No	COMPARATIVE	ADMIN	G R P	HEAD DESCRIPTION	ESTIMATE	SUPPLEMENT		ACTUAL	E X C E S S	SAVINGS
144	0.00	052100400100	4	NIGER DELTA UNIVERSITY TEACHING HOSPITAL (NDUTH)	100,000,000.00	0	100,000,000.00	90,000,000.00	0	10,000,000.00
145	95000000.00	052100500200	4	BAYELSA STATE MANAGEMENT BOARD	100,000,000.00	0	100,000,000.00	90,000,000.00	0	10,000,000.00
146	0.00	052100500200	4	BAYELSA STATE SCHOOL OF NURSING	0.00	0	0.00	0.00	0	0.00
147	0.00	052100500300	4	BAYELSA STATE SCHOOL OF MIDWIFERY	0.00	0	0.00	0.00	0	0.00
148	0.00	052100500400	4	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY	0.00	0	0.00	0.00	0	0.00
149	2500000000.00	053500100100	4	MINISTRY OF ENVIRONMENT	5,533,757,305.96	1,500,000,000	7,033,757,305.96	3,500,000,000.00	0	3,533,757,305.96
150	200000000.00	053500200100	4	BAYELSA STATE PARKS AND GARDENS	200,000,000.00	0	200,000,000.00	90,000,000.00	0	110,000,000.00
151	0.00	053505300100	4	BAYELSA STATE ENVIRONMENT AL SANITATION AUTHORITY	0.00	0	0.00	0.00	0	0.00
152	395000000.00	055100100100	4	MINISTRY OF LOCAL GOVT, CHIEFTANCY AFFAIR & COMMUNITY DEVEL	10,440,256,053.74	0	10,440,256,053.74	6,228,922,652.11	0	4,211,333,401.63
153	0.00	055100100200	4	BAYELSA STATE TRADITIONAL RULERS COUNCIL	0.00	0	0.00	0.00	0	0.00
	20040782537.02				38,675,285,277.58	5,500,000,000	44,175,285,277.58	23,636,211,925.70	0	20,539,073,351.88
	134765468750.43			GRAND TOTAL	176,774,023,622.00	23,108,576,262.07	199,882,599,884.07	169,214,104,557.85	0	30,468,795,326.22



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
LIST OF PROJECTS							
CONSTRUCTION OF PERIMETER FENCE AT OPOKUMA SOUTH SECONDARY SCHOOL, OPOKUMA	1	24,905,820.22	0.00	0.00	0.00	(100)	
RENOVATION OF LIBRARY BLOCK AT OPOKUMA SOUTH SECONDARY SCHOOL	2	24,551,173.06	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT OPOKUMA SOUTH SECONDARY SCHOOL, OPOKUMA	3	24,905,820.22	0.00	0.00	0.00	(100)	
ACQUISITION /COMPENSATION OF 385.4933 HECTARES OF LAND FOR NEW TOWN DEVELOPMENT AT SAMPOU	4	51,711,692.25	0.00	0.00	0.00	(100)	
PROPOSED ACCESS ROAD TO GOVERNMENT TECHNICAL COLLEGE SAMPOU MEASURING 820.1 METER BY 7.3METER	5	130,800,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF DINNING /KITCHEN AT IJAW NATIONAL ACADEMY, KAIAMA , KOLGA	6	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3 IN ONE BEDROOM BUNGALOW AT IJAW NATIONAL ACADEMY	7	22,636,920.00	0.00	0.00	0.00	(100)	
EXTENSION OF LOW TENSION (LT) NETWORK AT NEW LAYOUT IGBEDI COMMUNITY	8	4,509,830.00	0.00	0.00	0.00	(100)	
RENOVATION OF STAFF QUARTERS AT GOVERNMENT GIRLS SECONDARY SCHOOL KAIAMA	9	3,600,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF LIBRARY BLOCK AT OPOKUMA SOUTH SECONDARY SCHOOL	10	24,551,173.07	0.00	0.00	0.00	(100)	
RICE CULTIVATION AND PRODUCTION OF 155HA (10HA AT SCHOOL TO LAND 50HA AT SAMPOU, 35HA AT OTUESEGA AND 55HA AT BAYELSA OLD AIRPORT	11	100,000,000.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF 33KV LINE FROM ODI TO TROFANI	12	182,000,000.00	0.00	0.00	0.00	(100)	
INSTALLATION AND INTERFACING OF 100KVA GENERATOR WITH PUBLIC SUPPLY IN SAMPOU	13	101,633,594.30					



YENAGOA-OPOROMA ROAD



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
PROVISION OF 1NOS 1000KVA CAT GENERATING AND EXTENSION OF LT NETWORK COMMUNITY AT SAMPOU	14	260,000,000.00					
PROPOSED ACCESS ROAD TO GOVERNMENT TECHNICAL COLLEGE SAMPOU MEASURING 820.1 METER BY 7.3METER	15	130,800,000.00					
BAYELSA MEDICAL UNIVERSITY /SCHOOL OF COMMUNITY MIDWIFERY AND GENERAL HOSPITAL SAMPOU	16	4,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ONE BEDROOM OF 8 FLATS X 3 SEMI DETACHED RANK AND FILE QUARTERS AT OPERATIONAL BASE 30PMF , SAMPOU	17	108,353,432.18	0.00	0.00	0.00	(100)	
CONSTRUCTION OF COMMANDER'S BOYS QUARTER, GATE HOUSE, SICKBAY AND PERIMETER FENCING AT OPERATIONAL BASE PMF SAMPOU	18	133,257,729.57	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ADMINISTRATIVE BLOCK AND OFFICERS QUARTERS AT OPERATIONAL BASE SAMPOU	19	102,952,287.04	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD NETWORK PROVISION OF WATER AND QUARTER GUARD AT OPERATIONAL BASE OF 30PMF SAMPOU	20	102,734,906.43	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PROPOSED ACCESS ROAD TO GOVERNMENT TECHNICAL COLLEGE SAMPOU	21	43,600,000.00	0.00	0.00	0.00	(100)	
ACQUISITION /COMPENSATION OF 225.122 HECTARES OF LAND FOR NEW TOWN DEVELOPMENT AT SAMPOU	22	30,537,959.25	0.00	0.00	0.00	(100)	
VARIATION AND ADDITIONAL WORKS FOR THE CONSTRUCTION OF MALE STUDENT HOSTEL AT SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	23	44,765,712.49	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAMPOU GENERAL HOSPITAL KOLGA	24	123,846,699.05	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
PROVISION OF SOLAR POWER STREET LIGHTS AT OPOKUMA COMMUNITY	25	80,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE (5) UNITS SELF CONTAIN TEACHERS QUARTERS AT CPS GBARAMA	26	24,489,172.84	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CORPERS LODGE AT OPOKUMA GRAMMER SCHOOL	27	24,920,128.40	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE (5) UNITS SELF CONTAIN TEACHERS QUARTERS AT CPS GBARAMA	28	24,489,172.84	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE (5) UNITS SELF CONTAIN CORPERS LODGE AT MFCS OFONIGBENE KOLGA	29	24,894,993.90	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE (5) UNITS SELF CONTAIN TEACHERS QUARTERS AT CSS SAGBAGREIA	30	24,773,439.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE (5) UNITS SELF CONTAIN CORPERS LODGE AT MFCS OFONIGBENE KOLGA	31	24,894,933.90	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE (5) UNITS SELF CONTAIN CORPERS LODGE AT CSS SAGBAGREIA	32	24,773,439.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCIENCE LABORATORY AT CSS SABAGERIA	33	24,740,391.15	0.00	0.00	0.00	(100)	
GATE AT AMASAIN PRIMARY SCHOOL, ODI	34	21,258,182.05	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS ABUWARI	35	24,717,881.07	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OD SCHOOL DESKAT GOVERNMENT SECONDARY SCHOOL, ODI	36	20,250,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT GOVERNMENT GIRLS SECONDARY SCHOOL KAIAMA	37	22,500,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF CORPERS LODGE AT CSS OKOLOBA	38	21,283,673.12	0.00	0.00	0.00	(100)	
REHABILITATION OF SPUR TO GBARAMA COMMUNITY IN OPOKUMA CLAN AS A RESULT OF 2022 FLOOD WITH CONSTRUCTION OF TWO (2) CELL BOX CULVERTS	39	54,306,620.80					



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
CONSTRUCTION OF BOLUAMA -IFIDI LINK ROAD AT ODI	40	185,772,154.32	0.00	0.00	0.00	(100)	
CLEARING OF NINETY (90) HECTARES OF LAND AT SAMPOU COMMUNITY FOR INFRASTRUCTURE DEVELOPMENT	41	225,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF FAILED PORTIONS OF 3 INTERNAL ROADS AT ODI COMMUNITY AS A RESULT OF 2022 FLOOD	42	66,141,399.06					
CONSTRUCTION OF 1.699KM OF MAIN DRAIN IN SAMPOU	43	143,093,041.80					
CLEARING OF NINETY HECTARES OF LAND AT SAMPOU COMMUNITY FOR INFRASTRUCTURAL DEVELOPMENT	44	112,500,000.00					
CONSTRUCTION OF 1.699KM OF MAIN DRAIN IN SAMPOU	45	166,941,882.10	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT KAIAMA TOWN AT KOLGA	46	147,745,380.05	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BOLUAMA -IFIDI LINK ROAD AT ODI	47	92,886,077.16	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAYOUAMA LINK ROAD TO OGIEKAMA TOWN AT ODI	48	81,003,733.79	0.00	0.00	0.00	(100)	
CLEARING OF NINETY (90) HECTARES OF LAND AT SAMPOU COMMUNITY FOR INFRASTRUCTURE DEVELOPMENT	49	56,250,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAYOUAMA LINK ROAD TO OGIEKAMA TOWN AT ODI	50	81,003,733.79	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1.699KM OF MAIN DRAIN IN SAMPOU	51	83,470,941.05	0.00	0.00	0.00	(100)	
REHABILITATION OF FAILED PORTIONS OF 3 INTERNAL ROADS AT ODI COMMUNITY AS A RESULT OF 2022 FLOOD	52	66,141,399.00	0.00	0.00	0.00	(100)	
REHABILITATION OF SPUR TO GBARAMA COMMUNITY COMMUNITY IN OPOKUMA CLAN AS A RESULT OF THE 2022 FLOOD	53	54,306,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT KAIAMA TOWN AT KOLGA	54	147,745,380.05	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CORPERS LODGE AT OPOKUMA GRAMMER SCHOOL	55	24,920,128.40	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
RENOVATION OF CORPERS LODGE AT CSS OKOLOBA	56	21,283,673.12	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS ABUWARI	57	24,717,881.07	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCIENCE LABORATORY AT CSS SABAGERIA	58	23,740,391.15	0.00	0.00	0.00	(100)	
RICE CULTIVATION AND PRODUCTION OF 155HA(10HA) AT SCHOOL -TO-LAND ,50HA AT SAMPOU,35HA AT OTUASEGA AND 55HA AT BAYELSA AIRPORT	59	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AND GATE AT AMASAIN PRIMARY SCHOOL, ODI	60	21,258,182.05	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 550UNITS OF SCHOOL DESK AT GOVERNMENT SECONDARY SCHOOL , ODI	61	20,250,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT GROUP SCHOOL 1 AT OPUKUMA	62	24,925,480.22	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTER'S QUARTERS AT CPS2 SABAGREIA	63	24,175,415.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTER'S QUARTERS AT CPS2 SABAGREIA	64	24,175,415.24	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT GROUP SCHOOL 1 AT OPUKUMA	65	24,925,480.21	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT GOVERNMENT GIRLS SECONDARY SCHOOL KAIAMA	66	22,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OFA STOREY MALE HOSTEL BLOCK AT NYSC PERMANENT ORIENTATION CAMP , BORO TOWN KAIAMA	67	146,090,876.15	0.00	0.00	0.00	(100)	
VARIATION AND ADDITIONAL WORKS FOR THE CONSTRUCTION OF MALE STUDENT HOSTEL AT SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	68	29,843,808.33	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
REHABILITATION OF OPUKUMA /SABAGREAI ROAD INCLUDING THE CONSTRUCTION OF CULVERTS 2NO QUADRUPLE CELL AND 2NO DOUBLE BOX	69	564,037,976.65	0.00	0.00	0.00	(100)	
CONSTRUCTION OF POLAKU-SABAGREIA ROAD AND BRIDGE	70	2,128,184,901.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ONE STOREY MALE HOSTEL BLOCK AT NYSC PERMANENT ORIENTATION BORO TOWN KAIAMA	71	102,263,613.31	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TWO 2NOS OFFICERS QUARTERS(UNIT COMMANDER) AT OPERATIONAL BASE 30PMF SAMPOU	72	27,753,870.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TRANSIT CAMP AT OPERATIONAL BASE 30PMF SAMPOU	73	84,753,600.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SEMI DETACHED RANK AND FILE QUARTERS AT OPS BASE SAMPOU	74	138,545,750.00	0.00	0.00	0.00	(100)	
DREDGING AND STOCKPILLING OF 134,624M (M3) CUBIC METER OF SAND AT OPS BASE SAMPOU	75	320,695,529.61	0.00	0.00	0.00	(100)	
SANDFILLING OF OPERATIONAL BASE OF 30PMF SAMPOU	76	268,229,350.00	0.00	0.00	0.00	(100)	
SANDFILLING OF OPERATIONAL BASE OF 30PMF SAMPOU	77	200,000,000.00	0.00	0.00	0.00	(100)	
VARIATION ARISING FROM THE PROCUREMENT, INATALLATION AND HOUSING OF A GENERATOR AT SAMPOU	78	20,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ONE STOREY MALE HOSTEL BLOCK AT NYSC PERMANENT ORIENTATION BORO TOWN KAIAMA	79	50,000,000.00	0.00	0.00	0.00	(100)	
STOCKPILLING OF SAND AT SAMPOU COMMUNITY PHASE 2	80	159,250,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT IGBEDI TOWN IN KOLOKUMA/OPOKUMA	81	117,900,000.00	0.00	0.00	0.00	(100)	
COMPENSATION PAYMENT FOR STRUCTURES /BUILDING DUE TO THE CONSTRUCTION OF RETAINING WALL AT SAMPOU	82	10,965,801.00	0.00	0.00	0.00	(100)	
CORRECTION OF DEFECTS AT NEWLY CONTRACTED BUILDINGS GSTC SAMPOU	83	38,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
PURCHASE OF TOOLS AND EQUIPMENT FOR GSTC SAMPOU	84	194,300,946.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF INTERNAL WORKS AT GSTC SAMPOU	85	39,128,286.98	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT SAMPOU	86	79,686,900.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MALE STUDENTS HOSTEL IN SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	87	22,382,856.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAYOUAMA LINK ROAD TO OGIENAMA TOWN AT ODI	88	162,007,467.57	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (450 X7.3M) ROAD IN BORO TOWN	89	94,429,305.63	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ACCESS ROAD IN OYOBU COMMUNITY	90	89,474,160.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNIVERSITY ROAD PHASE 2 IN SAMPOU	91	87,729,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF SCHOOL ROAD IN SAMPOU	92	92,185,800.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MOTOR PARK AT SAMPOU	93	83,839,500.00	0.00	0.00	0.00	(100)	
ADDITIONAL WORKS FOR THE CONSTRUCTION OF PAVILLON AT SAMPOU	94	55,780,830.00	0.00	0.00	0.00	(100)	
INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT SAMPOU , THE ROAD LINKING TO SAMPOU FROM EAST /WEST ROAD	95	59,249,610.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT SAMPOU	96	75,374,400.00	0.00	0.00	0.00	(100)	
LAND CLEARING FOR AGRICULTURAL PURPOSES AT SAMPOU	97	88,598,886.86	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GBARAN-AMA - AYAKOROAMA-ORUBIRI LINK ROAD PHASE 1 AT OPOKUMA	98	91,850,179.20	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GOVERNMENT RECREATION ROAD IN SAMPOU	99	137,839,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNIVERSITY ROAD PHASE 1 IN SAMPOU	100	63,139,398.90	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
VARIATION AND ADDITIONAL WORKS FOR THE CONSTRUCTION OF FEMALE STUDENTS HOSTEL AT SCHOOL OF COMMUNITY MIDWIFERY SAMPOU	101	232,471,966.30	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GBARAN-AMA - AYAKOROAMA-ORUBIRI LINK ROAD PHASE 1 AT OPOKUMA	102	91,850,179.20	0.00	0.00	0.00	(100)	
REHABILITATION OF OPUKUMA /SABAGREAI ROAD INCLUDING THE CONSTRUCTION OF CULVERTS 2NO QUADRUPLE CELL AND 2NO DOUBLE BOX	103	350,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GBARAN-AMA - AYAKOROAMA-ORUBIRI LINK ROAD PHASE 1 AT OPOKUMA	104	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MUD BOND WALL AT ODI FOR FLOOD PROTECTION	105	187,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNIVERSITY ROAD PHASE 1 IN SAMPOU	106	73,662,632.01	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNIVERSITY ROAD PHASE 2 IN SAMPOU	107	102,350,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BOLUAMA -IFIDI LINK ROAD AT ODI	108	92,886,077.16	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT AYIBABIRI/SOUTHERN OPOKUMA COMMUNITIES IN KOLGA	109	50,605,681.81	0.00	0.00	0.00	(100)	
SANDFILLING OF PAVILON AT SAMPOU KOLGA	110	129,701,072.15	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAMPOU GENERAL HOSPITAL KOLGA	111	99,077,359.25					
SANDFILLING OF PAVILON AT SAMPOU KOLGA	112	111,173,204.70	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON ROAD AT SAMPOU	113	87,936,800.00	0.00	0.00	0.00	(100)	
REHABILITATION OF SCHOOL ROAD IN SAMPOU	114	107,550,100.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
CONSTRUCTION OF RECREATION ROAD AT SAMPOU	115	137,839,500.00	0.00	0.00	0.00	(100)	
INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT SAMPOU , THE ROAD LINKING TO SAMPOU FROM EAST /WEST ROAD	116	138,249,090.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON ROAD AT SAMPOU	117	65,077,685.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT AYIBABIRI/SOUTHERN OPOKUMA COMMUNITIES IN KOLGA	118	240,107,287.98	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNIVERSITY ROAD PHASE 1 IN SAMPOU	119	36,831,316.05	0.00	0.00	0.00	(100)	
REHABILITATION OF SCHOOL ROAD IN SAMPOU	120	53,775,050.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON ROAD AT SAMPOU	121	87,936,800.00					
CONSTRUCTION OF RIGID PAVEMT (450MX7.3M) IN BORO TOWN	122	47,214,652.81	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT AYIBABIRI /SOUTHERN OPOKUMA COMMUNITIES	123	59,039,962.10	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNIVERSITY ROAD PHASE 2 IN SAMPOU	124	51,175,325.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RECREATION ROAD AT SAMPOU	125	91,893,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OF LIBRARY BUILDING IN SCHOOL OF MIDWIFERY	126	14,469,353.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AUDITORIUM BUILDING IN SCHOOL OF MIDWIFERY SAMPOU	127	12,698,505.36	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MALE STUDENT HOSTEL AT SCHOOL OF MIDWIFERY SAMPOU	128	15,258,390.70	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CLASSROOM BLOCK AT SCHOOL OF MIDWIFERY SAMPOU	129	33,302,922.72	0.00	0.00	0.00	(100)	
PURCHASE OF 5MVA.33/11KV POWER TRANSFORMER FOR KAIAMA COMMUNITY	130	100,850,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
CONSTRUCTION OF 300X6M RIGID PAVEMENT WITH A 950M DUAL DRAINS AT YUBAI STREET ODI TOWN	131	162,752,696.00	0.00	0.00	0.00	(100)	
REHABILITATION AT OPOKUMA ROAD IN KOLGA	132	564,037,976.59					
RENOVATION OF NURSES DOCTORS AND HEAD NURSES QUARTERS IN ODI	133	75,000,000.00					
ADDITIONAL WORKS FOR THE SAMPOU GENERAL HOSPITAL	134	27,900,000.00					
CONSTRUCTION OF RIGID PAVEMENT AT ISAMPOU	135	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD (549M/7.3M) AT KAIAMA	136	40,000,000.00					
CONSTRUCTION OF RIGID PAVEMENT (450 X7.3M) ROAD IN BORO TOWN	137	25,000,000.00					
CONSTRUCTION OF RECREATION ROAD AT SAMPOU	138	91,893,000.00					
REHABILITATION OF SCHOOL ROAD IN SAMPOU	139	53,775,050.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1.669KM DAINAGE AT SAMPOU	140	83,470,941.05	0.00	0.00	0.00	(100)	
CONSTRUCTION OF IGBEDI ROAD EXTENSION	141	350,000,000.00					
CONSTRUCTION OF PAVILION AT KAIAMA TOWN	142	50,000,000.00					
CONSTRUCTION OF ASPHALT OVERLAY AT SAMPOU PAVILION LINK ROAD	143	72,053,000.00					
CONSTRUCTION OF SHORELINE PROTECTION (SHEET PILLING)WORK PHASE 1 AT ODI	144	100,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT IN ODI COMMUNITY	145	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 300X6M RIGID PAVEMENT WITH A 950M DUAL DRAINS AT YUBAI STREET ODI TOWN	146	66,500,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
CONSTRUCTION OF 5.96KM LENGHT OF EARTH BUNDWALL IN SAMPOU	147	70,000,000.00					
CONSTRUCTION OF PAYOUAMA LINK ROAD TO OGIENAMA TOWN AT ODI	148	40,000,000.00					
CONSTRUCTION OF BOLUAMA -IFIDI LINK ROAD AT ODI	149	40,000,000.00					
PURCHASE OF TOOLS AND EQUIPMENT FOR GSTC SAMPOU	150	40,479,369.75	0.00	0.00	0.00	(100)	
SANDFILLING AND DREDGING AT SAMPOU	151	405,674,418.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF INTERNAL ROADS AT GSTC SAMPOU	152	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF IGBEDI ROAD EXTENSION	153	400,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAMPOU GENERAL HOSPITAL KOLGA	154	18,342,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LABORATORY BUILDING AT SAMPOU	155	54,960,000.00	0.00	0.00	0.00	(100)	
COMPENSATION OS SAMPOU COMMUNITY CANALIZATION WORKS	156	10,965,851.00	0.00	0.00	0.00	(100)	
COMPENSATION FOR A 4 BEDROOM BUNGALOW AT SAMPOU	157	45,000,000.00	0.00	0.00	0.00	(100)	
COMPENSATION OF ZIKIEBIYE USIKOROMOGHA FOR A STRUCTURE AT ROAD WIDENING SCHEME AT SAMPOU	158	2,000,000.00	0.00	0.00	0.00	(100)	
INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT OPOKUMA	159	62,988,000.00	0.00	0.00	0.00	(100)	
CLEARING OF SEVENTY SEVEN 77 HECTARES OF LAND AT SAMPOU	160	107,400,000.00					
PAYMENT FOR ASPHALT OVERLAY AT SAMPOU	161	72,053,000.00					
CONSTRUCTION OF IGBEDI ROAD EXTENSION	162	700,000,000.00					
PAYMENT FOR ROAD REPAIRS AT SAMPOU	163	221,356,000.00	0.00	0.00	0.00	(100)	
FLOOD PROTECTION / CONCRETE BARRIERS AT SAMPOU	164	45,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT IGBEDI TOWN IN KOLOKUMA/OPOKUMA	165	117,900,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
CONSTRUCTION OF SHORELINE PROTECTION (SHEET PILLING)WORK PHASE 1 AT ODI	166	149,761,416.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD (549M/7.3M) AT POLICE STATION KAIAMA	167	54,846,068.23	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FENCE AND LANDSCAPING WORKS AT ODI	168	35,230,951.41					
MAINTENANCE OF SECTION AND ASPHALT OVERLAY WORK AT KAIAMA -ZARAMA	169	104,683,943.00					
CONSTRUCTION OF GENERAL HOSPITAL SAMPOU	170	123,846,699.05					
CONSTRUCTION OF TWIN TWO BEDROOM FLAT FOR NURSES QUARTERS SAMPOU	171	102,956,000.00	0.00	0.00	0.00	(100)	
VARIATION FOR SAMPOU GENERAL HOSPITAL KOLGA	172	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LABORATORY BUILDING AT SAMPOU GENERAL HOSPITAL	173	137,400,000.00	0.00	0.00	0.00	(100)	
COMPENSATION PAYMENT FOR CONSTRUCTION OF IGBEDI COMMUNITY ROAD	174	11,585,500.00	0.00	0.00	0.00	(100)	
EVACUATION OF SEPTIC TANK AND SEPARATION OF COMBINE DRAIN (2NOS) TO SEPTIC TANK AND SOAKAWAY PIT AT NYSC ORIENTATION CAMP BORO TOWN	175	6,880,725.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SHORELINE PROTECTION (SHEET PILLING)WORK PHASE 1 AT ODI	176	149,761,416.00	0.00	0.00	0.00	(100)	
CLEARING OF SEVENTY SEVEN 77 HECTARES OF LAND AT SAMPOU	177	107,400,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LABORATORY BUILDING AT SAMPOU GENERAL HOSPITAL	178	137,400,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TWIN TWO BEDROOM FLAT FOR NURSES QUARTERS SAMPOU	179	44,100,000.00	0.00	0.00	0.00	(100)	
VARIATION FOR SAMPOU GENERAL HOSPITAL KOLGA	180	69,060,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF TOOLS AND EQUIPMENT FOR GSTC SAMPOU	181	80,958,727.50	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- KOLOKUMA/OPOKUMA LOCAL GOVERNMENT							
CONSTRUCTION OF INTERNAL ROADS AT GSTC SAMPOU	182	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ACCESS ROAD IN OYOBU COMMUNITY	183	89,474,160.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT AYIBABIRI /SOUTHERN OPOKUMA COMMUNITIES	184	59,039,962.11	0.00	0.00	0.00	(100)	
SUB-TOTAL		19,196,703,836.18	0.00	0.00	0.00	(100)	
SOUTHERN IJAW							
LIST OF PROJECTS							
ENGAGEMENT OF TAX CONSULTANTS FOR	1	494,325,212.59	0.00	0.00	0.00	(100)	
IVESTIGATION OF BAYELSA AIRLINES LIMITED							
CONSTRUCTION OF PERIMETER FENCE AT CPS, ANGIAMA-GBENE SILGA	2	24,744,326.28	0.00	0.00	0.00	(100)	
RENOVATION OF (6) SIX CLASSROOM BLOCK AT CPS KASSAMA SILGA	3	24,398,279.90	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AND GATE AT CPS, OZEZEBIRI SILGA	4	24,756,703.06	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS, ANGIAMA-GBENE SILGA	5	24,744,326.28	0.00	0.00	0.00	(100)	
MARKING OF 3.6KM RUNWAY APRON MARKINGS AND PROCUREMENT OF APRON SEALANT AT BAYELSA INTERNATIONAL AIRPORT	6	2,750,000.00	0.00	0.00	0.00	(100)	
REPAIR OF FAULTY CARRY ON BAGGAGE SCANNING MACHINE	7	3,750,000.00	0.00	0.00	0.00	(100)	
INSTALLATION OF A NEW 500KVA SPF GENERATOR AT THE AIRPORT	8	3,130,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AND GATE AT CPS, OZEZEBIRI SILGA	9	24,756,703.06	0.00	0.00	0.00	(100)	
RENOVATION OF (6) SIX CLASSROOM BLOCK AT CPS EPIRIGBENE SILGA	10	24,658,105.82	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
RECONSTRUCTION PROVISION OF 35 METERS PEDESTRAIN BRIDGE IN AGUOBIRI	11	4,690,000.00	0.00	0.00	0.00	(100)	
PERIMETER SURVEY OF 15.5 HECTARES OF LAND FOR CEMENTARY ALONG EGBEDI - AMASSOMA ROAD. SILGA	12	1,939,000.00	0.00	0.00	0.00	(100)	
FUND FOR THE CONSTRUCTION /PROVISION OF PEDESTRAIN BRIDGE IGEIBIRI COMMUNITY SILGA	13	2,625,000.00	0.00	0.00	0.00	(100)	
FUND FOR THE CONSTRUCTION /PROVISION OF PEDESTRAIN BRIDGE IGEIBIRI COMMUNITY SILGA	14	2,625,000.00	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF 22NOS OF SOLAR POWERED STREET LIGHTSIN APOI COMMUNITY IN SILGA	15	4,662,310.00	0.00	0.00	0.00	(100)	
CONTRUCTION OF HEADMASTERS QUARTERS AT OKPODU PRIMARY SCHOOL , AMASSOMA	16	19,106,522.50	0.00	0.00	0.00	(100)	
RENOVATION OF (6) SIX CLASSROOM BLOCK AT CPS KASSAMA SILGA	17	24,398,279.90	0.00	0.00	0.00	(100)	
INSTALLATION OF SOLAR POWERED AIRFIELD LIGHTING AND CONTROL EQUIPMENT AT THE INTERNATIONAL AIRPORT	18	243,770,000.00	0.00	0.00	0.00	(100)	
GLIDE PATH REFLECTION AREA AND ELEVATION OF THE CONCRETE BASE FOR GLIDE EQUIPMENT SHELTER, SOLAR EQUIPMENT AND GENERATOR	19	33,438,330.00	0.00	0.00	0.00	(100)	
RENT AT TOMBIA QUARTERS	20	4,500,000.00	0.00	0.00	0.00	(100)	
NCAA INSPECTION OF THE BAYELSA INTERNATIONAL AIRPORT	21	7,850,000.00	0.00	0.00	0.00	(100)	
VARIATION FO THE RENOVATION AND UPGRADE OF OPOROMA MODEL REFERRAL GENERAL HOSPITAL SOUTHERN IJAW LGA	22	23,765,939.54	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT CPS OZEZEBIRI SILGA	23	23,945,118.38	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT GSS AMASSOMA	24	24,781,431.55	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
COMPLETION OF SCIENCE LABORATORY AND LIBRARY BUILDING AT COMMUNITY SECONDARY SCHOOL AMASSOMA	25	24,494,117.45	0.00	0.00	0.00	(100)	
COMPLETION OF SCIENCE LABORATORY AND LIBRARY BUILDING AT COMMUNITY SECONDARY SCHOOL AMASSOMA	26	24,499,117.45	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTERS QUARTERS OF TWO BEDROOM FLAT WITH FOUR ROOMS ATTACHMENT AT CPS 1 , TORU EBENI	27	7,997,143.75	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF 300NOS OF SOLAR POWERED STREET LIGHTS AT IGBOMOTORU COMMUNITY IN SILGA	28	47,560,000.00	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF SOLAR POWERED STREET LIGHTS AT AMATOLO COMMUNITY IN SILGA	29	34,132,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT ST PAUL'S PRIMARY SCHOOL ANYAMA-IJAW	30	18,229,465.11	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT COMMUNITY PRIMARY SCHOOL IMETEI IN SILGA	31	24,622,784.17	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAYS AT COMMUNITY PRIMARY SCHOOL AYOROGBENE IN SILGA	32	24,782,420.46	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS, TOGUGBENE	33	23,102,945.37	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SIX (6) CLASSROOM BLOCK AT CPS OZEZEBIRI	34	11,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ADMINISTRATIVE BLOCK AT COMMUNITY SECONDARY SCHOOL AMASSOMA	35	24,002,673.95	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 250 UNITS OF SCHOOL DESK AT COMMUNITY PRIMARY SCHOOL IGBOMOTORU	36	10,750,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT COMMUNITY SECONDARY SCHOOL KEMEBIAMA	37	20,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION /RECONSTRUCTION OF AMASSOMA ROAD WITH THE INTRODUCTION OF CULVERTS	38	1,117,140,246.93	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT GSS AMASSOMA	39	24,781,431.55	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT ST PAUL'S PRIMARY SCHOOL ANYAMA-IJAW	40	18,229,465.10	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT COMMUNITY PRIMARY SCHOOL IMETEI IN SILGA	41	24,622,784.17	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT CPS AYOROGBENE SILGA	42	24,782,420.46	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLAASROOM BLOCK AT CPS ELEMEBIRI	43	24,272,835.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS , TOGOGBENE	44	23,102,945.36	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ADMINISTRATIVE BLOCK AT COMMUNITY SECONDARY SCHOOL AMASSOMA	45	24,002,673.94	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 250UNITS OF SCHOOL DESK AT CPS IGBOMOTORU	46	10,750,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE LABORATORY EQUIPMENT AT CSS UKPARANTUBO	47	24,335,490.43	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CSS ,KEMEBIAMA	48	20,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE LABORATORY EQUIPMENT AT CSS UKPARANTUBO	49	24,335,490.43	0.00	0.00	0.00	(100)	
PROVISION OF SOLAR POWERED STREET LIGHT AT OPOROMA AND LUDOUN COMMUNITIES	50	20,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CPS EPIRIGBENE	51	24,658,105.82	0.00	0.00	0.00	(100)	
VARIATION FO THE RENOVATION AND UPGRADE OF OPOROMA MODEL REFERRAL GENERAL HOSPITAL SOUTHERN IJAW LGA	52	54,398,909.30	0.00	0.00	0.00	(100)	
PURCHASE AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHTS AT AMASSOMA TOWN	53	320,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
PROVISION OF 350X6 METERS CONCRETE ROAD IN IGEIBIRI	54	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 780X6M RIGID PAVEMENT ROAD AT OLUGBOBIRI	55	100,000,000.00	0.00	0.00	0.00	(100)	
EXPENSES INCURRED BY SECURITY LTD FOR THE PURCHASE OF PORTA CABIN AT AIRPORT ROAD	56	6,600,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 780X6M RIGID PAVEMENT ROAD AT OLUGBOBIRI	57	95,191,000.00	0.00	0.00	0.00	(100)	
LAND CLEARING FOR AGRICULTURAL PURPOSES AT AMASSOMA	58	88,598,886.86	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REDEEMED ROAD IN AMASSOMA	59	93,176,100.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT OF 1KM X7.3M CENTRAL ROAD WITH DUAL DRAINS AND ADDITIONAL 410M DUAL DRAINS DRAINS AT EKOWE INTERNAL ROAD	60	36,294,741.62	0.00	0.00	0.00	(100)	
TAX LIABILITY OF BAYELSA AIRPORT AUTHORITY COMPANY LTD	61	115,221,318.60	0.00	0.00	0.00	(100)	
LANDSCAPING AND EXTERNAL WORKS AT MODEL REFERRAL GENERAL HOSPITAL OPOROMA	62	52,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT COMMUNITY PRIMARY SCHOOL OZEZEBIRI	63	23,945,118.38	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTERS QUATERS OF TWO BEDROOM FLAT WITH FOUR ROOM ATTACHMENT AT ST ANDREWS PRIMARY SCHOOL GBARAUAN SILGA	64	2,300,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON PERIMETER FENCE , CENTRE ROOF AND LANDSCAPING AT AMASSOMA	65	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 500M LONG CONCRETE ROAD AT KOLOUMA 2	66	50,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION / COMPLETION OF IGBOMOTORU TOWN HALL	67	43,580,500.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
CONSTRUCTION OF TEMPORARY BYPASS AT AMASSOMA ROAD SECTION 3	68	80,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD/REPAIRS AT SAMPOU / KAIAMA IN KOLGA	69	110,678,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY BYPASS AT AMASSOMA ROAD SECTION 2	70	62,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY BYPASS AT AMASSOMA ROAD SECTION 1	71	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EMMANUELS PLACE ROAD EKEKI	72	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CENTRAL MAIN ACCESS ROAD EKOWE COMMUNITY	73	50,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT IN OTUAN COMMUNITY AND ITS ENVIRONS	74	56,425,416.00	0.00	0.00	0.00	(100)	
RENOVATION OF HEADMASTERS QUARTERS AT CPS APOI	75	16,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION AND RESTRUCTURING OF EIGHT CLASSROOM BLOCK WITH TOILETS PERIMETER FENCE AND WATER TANK STAND AT STATE SCHOOL 1 AND 2 OTUAN	76	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY BYPASSAT AMASSOMA ROAD SECTION 1	77	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY BYPASS AT AMASSOMA	78	160,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OBSERVATION POST AT BAYELSA STATE INTERNATIONAL AIRPORT	79	20,660,965.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REDEEMED ROAD IN AMASSOMA	80	93,176,100.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY BYPASS AT AMASSOMA ROAD SECTION 2	81	125,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION /RECONSTRUCTION OF AMASSOMA ROAD AS ADDITIONAL WORKS	82	495,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 780X6M RIGID PAVEMENT ROAD AT OLUGBOBIRI	83	95,191,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- SOUTHERN IJAW LOCAL GOVERNMENT							
CONSTRUCTION OF PAVILLON PERIMETER FENCE , CENTRE ROOF AND LANDSCAPING AT AMASSOMA	84	27,202,165.58	0.00	0.00	0.00	(100)	
CONSULTANCY FOR THE CONSTRUCTION OF YENAGOA OPOROMA ROAD	85	41,000,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		5,688,937,867.98	0.00	0.00	0.00	(100)	
YENAGOA LOCAL GOVERNMENT							
LIST OF PROJECTS							
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF MAY 2023	1	230,000,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF JUNE 2023	2	230,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF PROFESSIONALS FEES OF EXTERNAL SOLICITORS RETAINED TO HANDLE SUITS NO : FHC /HC/CV/957/2016	3	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT MADE TO MISCREANTS, DESTITUTES AND OTHER PERSONS USING TRICYCLES (KEKE) TO CARRY OUT INFARIOUS ACTIVITIES	4	7,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF OUTSTANDING BALANCE FOR THE CLEARIONG OF SCHOOL OF NURSING AND MIDWIFERY TOMBIA	5	3,573,350.00	0.00	0.00	0.00	(100)	
RENOVATION AND RESTORATION OF AZAIKI PUBLIC LIBRARY	6	24,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT AS AWARD FOR TEAM BAYELSA TO THE 21ST NATIONAL SPORTS FESTIVAL ASABA 2022 FROM 28TH NOVEMBER TO 10TH DECEMBER 2022	7	360,450,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION WORK AT OKAKA HOUSING ESTATE PHASE 2	8	80,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PREPARATION OF COMPREHENSIVE LANDUS PLAN AND DESIGN LAYOUT ON 295.48 HECTARES OF LAND FOR CENTRAL BUSINESS YENAGOA	9	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY ACCESS ROAD TO THE NEW COMMISSIONERS QUARTERS SITE AT THE NEW YENAGOA CITY GRA	10	120,000,000.00	0.00	0.00	0.00	(100)	
OUTSTANDING DEBT TO UNITED NIGERIA AIRLINE TO COVER OPERATIONS ON THE 23RD FEBRUARY TO 12TH APRIL 2023	11	360,000,000.00	0.00	0.00	0.00	(100)	
OUTSTANDING DEBT TO UNITED NIGERIA AIRLINE TO COVER OPERATIONS ON THE 24TH JANUARY TO 23RD FEBRUAY 2023	12	180,000,000.00	0.00	0.00	0.00	(100)	
INSTALLATION OF A SOUND PROOF GENERATOR AT ZONE 16 HEAD HEADQUARTERS	13	9,095,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF FOUR HUNDRED (400) SCHOOL DESK AT COMMUNITY SECONDARY SCHOOL, FANGBE	14	13,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SIX(6) CLASSROOM BLOCK AT GTC OKAKA	15	15,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF LAPTOPS	16	1,500,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF OFFICE FURNITURE AND EQUIPMENT	17	2,317,000.00	0.00	0.00	0.00	(100)	
TRAINING OF MINISTRY OF EDUCATION STAFF AND VENDORS ON PROCUREMENT PROCEDURES	18	750,000.00	0.00	0.00	0.00	(100)	
SANDFILLING OF THE REMAINING PART OF THE ACCESS ROAD LEADING TO THE NEW COMMISSIONER'S QUARTERS	19	12,000,000.00	0.00	0.00	0.00	(100)	
MINOR RENOVATION OF EDUCATION HOUSE AND OTHER OFFICE ACQUISITION	20	25,000,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF JUNE 2023	21	230,000,000.00	0.00	0.00	0.00	(100)	
2ND AND FINAL PAYMENT MADE TO KINGS HERITAGE LTD FOR WORK DONE AT OKAKA HOUSING ESTATE PHASE	22	40,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
FUMIGATION AND SUPPLY OF SANITARY WARES TO MODEL SECONDARY SCHOOL IN THE STATE	23	67,440,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF JULY 2023	24	230,000,000.00	0.00	0.00	0.00	(100)	
RIVER DRAINING AND CARNALIZATION OF OLD EKOLI RIVER OGBOGORO	25	200,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAYS CIVIC CENTRE, PAVILLON AND RESTAURANT FOR PHASE 1 OF PROPOSED IJAW HEREOS MEMORIAL PARK	26	150,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE AND DISTRIBUTION OF CASSAVA STEMS TO FARMERS AFFECTED BY THE FLOOD	27	77,525,000.00	0.00	0.00	0.00	(100)	
3RD AND 4TH TRENCHES OF THE CONSULTANCY FEE TO CONCEPT AMADEUS LIMITED	28	40,000,000.00	0.00	0.00	0.00	(100)	
ARREARS AND ADVANCE PAYMENT OF ELECTRICITY BILLS TO DECEMBER 2022 FOR BAYELSA STATE SCHOOL OF NURSING	29	3,750,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF BULK CABLES FOR REHABILITATION OF VARIOUS UNDERGROUND FAULTS IN ONOPA LODGE	30	12,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF 5NOS 150KVA CAT (MANTRAC) SOUND PROOF GENERATOR FOR GOVERNMENT TECHNICAL COLLEGES	31	180,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF 500KVA GENERATOR AT JUDGES QUARTERS OPOLO	32	69,000,000.00	0.00	0.00	0.00	(100)	
TAX WAIVER GRANTED FOR JOBS EXECUTED	33	60,274,426.73	0.00	0.00	0.00	(100)	
REPLACEMENT OF OBSOLETE ELECTRICAL BUS CHAMBER IN GOVERNMENT HOUSE WITH PROTECTIVE CONTROL PANNELS	34	19,258,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF 40KVA MANTRAC SPF GENERATOR	35	21,400,000.00	0.00	0.00	0.00	(100)	
PRECUREMENT AND INSTALLATION OF A DEDICATED GENERATOR AT THE PEACE PARK VIP LOUNGE	36	18,613,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
REHABILITATION OF GBARAIN CLAN COLLAPSED POWERLINES AT GBARAIN	37	43,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ISOLATOR PANELS AND EXTENSION OF PUBLIC SUPPLY TO THE PHYSICAL PLANNING BOARD	38	22,862,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF FEBRUARY 2023	39	230,000,000.00	0.00	0.00	0.00	(100)	
SANDFILLING OF THE ACCESS ROAD LEADING TO THE NEW COMMISSIONER'S QUARTERS GRA ONOPA	40	11,000,000.00	0.00	0.00	0.00	(100)	
COMPENSATION OF HON OFORJI OBOKU FOR A THREE BEDROOM BUNGALOW WRONGLY DEMOLISHED BY TASK FORCE AT AMAGARA- AZI BIOGBOLO	41	40,000,000.00	0.00	0.00	0.00	(100)	
INSTALLATION OF 300KVA TRANSFORMER FOR SCHOOL TO LAND ROAD EDEPIE	42	3,400,000.00	0.00	0.00	0.00	(100)	
FURNISHING OF PERMANENT SECRETARY OFFICE MINISTRY OF HEALTH, YENAGOA	43	1,210,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF LABORATORY EQUIPMENT/REAGENT/CONSUMABLE FOR DIAGNOSIS/ CONFIRMATION OF CHOLERA	44	1,240,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF 12NOS OF NEW AIR CONDITIONERS IN THE MINISTRY OF POWER	45	3,574,500.00	0.00	0.00	0.00	(100)	
FUND FOR THE PURCHASE OF FURNITURE AND EQUIPMENT IN THE HONOURABLE COMMISSIONER OF POWER OFFICE	46	1,450,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF JANUARY 2023	47	230,000,000.00	0.00	0.00	0.00	(100)	
PREPARATION FOR COMMUNICATION COMMAND AND CONTROL FOR BAYELSA STATE COMMUNITY SAFETY CORPS	48	242,596,900.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
DELIVERY OF UNIFORMS , ACCOUTREMENTS AND BODY ARMOUR FOR BAYELSA STATE COMMUNITY SAFETY CORPS	49	271,508,654.90	0.00	0.00	0.00	(100)	
COMMUNITY DEVELOPMENT PROJECTS	50	375,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF ADDITIONAL JOGGING TSHIRT AND OTHERS FOR WEEKLY JOGGING EXERCISE	51	2,340,000.00	0.00	0.00	0.00	(100)	
PERIMETER FENCE AND GATE AT OGBOIN COMPREHENSIVE SECONDARY SCHOOL NEDUGO-AGBIA	52	23,493,734.44	0.00	0.00	0.00	(100)	
RENOVATION AND RECONSTRUCTION OF PLAYERS CHANGING ROOM AT THE SPORTS COMPLEX	53	118,925,000.75	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF MARCH 2023	54	230,000,000.00	0.00	0.00	0.00	(100)	
50% REVISED CNTRACT SUM FOR THE CONTRUCTION OF 40UNITS OF 5 BEDROOM DUPLEX NEW COMMISSIONERS QUARTERS AT THE NEW YENAGOA CITY GRA	55	500,000,000.00	0.00	0.00	0.00	(100)	
DEROOFING AND REROOFING OF THE CAR PRANK HOSTEL AND THE DEMOMSTRATION LAB OF THE BAYELSA STATE COLLEGE OF NURSING SCIENCES	56	14,454,500.00	0.00	0.00	0.00	(100)	
PURCHASE OF GRASS CUTTING MACHINE AND SIGNAGE FOR NEW GRA	57	3,400,000.00	0.00	0.00	0.00	(100)	
PROFESSIONAL SERVICE FEES TO SMD CONSULTING ON THE IPPIS, PAYE OF FMDA'S EMPLOYEES RESIDENT IN BAYELSA	58	248,977,684.80	0.00	0.00	0.00	(100)	
FURNISHING OF TWENTY (20) DUPLEXES FOR JUDGES IN BAYELSA STATE	59	320,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION /REPAIRS OF OFFICE BUILDING AT THE HIGH COURT OF JUSTICE	60	250,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION /REPAIRS OF OFFICE BUILDING AT THE HIGH COURT OF JUSTICE	61	250,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
NIGERIAN GOVERNORS FORUM (NGF) CAPACITY BUILDING AND FUND LEVY	62	50,000,000.00	0.00	0.00	0.00	(100)	
PRODUCTION OF BAYELSA STATE STATISCAL YEAR BOOKS FOR (2017-2019, AND 2020- 2022)	63	45,000,000.00	0.00	0.00	0.00	(100)	
PRODUCTION OF BUDGET CLEARANCE AND RELEASE CERTIFICATES FOR THE VARIOUS MDA'S IN THE STATE FOR THE FIRST AND 2ND QUARTERS 2023	64	47,100,000.00	0.00	0.00	0.00	(100)	
REVENUE MOBILIZATION	65	100,000,000.00	0.00	0.00	0.00	(100)	
RAAMP CONSULTANT-KALPITAL COMMUNICATION LIMITED	66	60,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF SCIENCE MATERIALS , CONSUMMABLES AND KITS FOR 2023 WAEC AND NECO SCIENCE PRACTICAL EXAMINATION	67	55,000,000.00	0.00	0.00	0.00	(100)	
FINANCIAL SUPPORT TO THE BAYELSA STATE NG-CARES PROGRAMME BY THE BAYELSA STATE GOVERNMENT	68	500,000,000.00	0.00	0.00	0.00	(100)	
FOUR YEAR ARREARS RENT FOR JUDICIAL QUARTERS (NATIONAL INDUSTRIAL COURT) AT OPOLO , OFF ALAMIEYESIGHA ROAD	69	36,000,000.00	0.00	0.00	0.00	(100)	
FUNDS FOR CASH MOVEMENT	70	60,000,000.00	0.00	0.00	0.00	(100)	
VISITING TEAM FROM RMAFC VISIT SENSITIZATION AND ORIENTATION OF CITIZENS	71	40,000,000.00	0.00	0.00	0.00	(100)	
FUMIGATION AND SUPPLY OF SANITARY WARES TO MODEL SECONDARY SCHOOLS IN THE STATE	72	50,000,000.00	0.00	0.00	0.00	(100)	
FUMIGATION AND SUPPLY OF SANITARY WARES TO MODEL SECONDARY SCHOOLS IN THE STATE	73	44,500,000.00	0.00	0.00	0.00	(100)	
FUMIGATION AND SUPPLY OF SANITARY WARES TO MODEL SECONDARY SCHOOLS IN THE STATE	74	67,000,000.00	0.00	0.00	0.00	(100)	
FUMIGATION AND SUPPLY OF SANITARY WARES TO MODEL SECONDARY SCHOOLS IN THE STATE	75	92,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF DINNING HALL/KITCHEN AT CSS FAMGBE	76	11,704,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF IJAW HEREOS MEMORIAL PARK PHASE 1	77	98,625,208.56	0.00	0.00	0.00	(100)	
CONSTRUCTION OF IJAW HEREOS MEMORIAL PARK PHASE 1	78	98,625,208.55	0.00	0.00	0.00	(100)	
CONSTRUCTION OF IJAW HEREOS MEMORIAL PARK PHASE 1	79	99,305,806.98	0.00	0.00	0.00	(100)	
OUTSTANDING PAYMENTS TO UNITED AIRLINES	80	180,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF 30 FORD FIGO SEDAN 1.5L 2020MODEL, 10 TOYOTA SUZUKI CELERIO AND 10 TOYOTA SUZUKI EXPRESS 2020, MODEL AND 6 TOYOTA PRADA 2021/2022 MODEL FOR PROSPERITY TAXI SCHEME AND HIGH COURT JUDGES RESPECTIVELY	81	120,000,000.00	0.00	0.00	0.00	(100)	
PRODUCTION OF 2023 CALENDAR, SEASONS GREETINGS CARDS AND DIARY	82	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR APPOINTMENT OF MEDIA CONSULTANT TO GOVERNMENT	83	27,000,000.00	0.00	0.00	0.00	(100)	
MEDIA CONSULTANCY FEE TO PBN GLOBAL MEDIA LIMITED FOR THE 2023	84	27,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR DAAR COMMUNICATION PLC, DEDICATED COVERAGE OF GOVERNMENT ACTIVITIES	85	60,000,000.00	0.00	0.00	0.00	(100)	
CHANNELS TELEVISION DEDICATED COVERAGE OF GOVERNMENT ACTIVITIES FOR 2023	86	60,000,000.00	0.00	0.00	0.00	(100)	
COVERAGE OF BAYELSA STATE GOVERNMENT ACTIVITIES	87	45,000,000.00	0.00	0.00	0.00	(100)	
AWARD OF CONTRACTS FOR THE PROCUREMENT , SUPPLY AND INSTALLATION OF BROADCAST EQUIPMENT FOR THE STATE RADIO AND TELEVISION	88	191,573,500.00	0.00	0.00	0.00	(100)	
COMPENSATION OF HON OFORJI OBOKU FOR A THREE BEDROOM BUNGALOW WRONGLY DEMOLISHED BY TASK FORCE AT AMAGARA- AZI BIOGBOLO	89	40,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
OUTSTANDING COMPENSATION TO MR. FEDUDUE ZIMUGHAN AND OTHERS AND ACQUISITION OF ADDITIONAL LAND , INCLUDING 5% CONTINGENCY ALONG OKOLOBIRI ROAD FOR EXPANSION OF ECUMENICAL CENTRE AT IGBOGENE -EPIE	90	68,503,500.00	0.00	0.00	0.00	(100)	
COMPLETION OF SCIENCE AND TECHNOLOGY CENTRE FOR EXCELLENCE AND INNOVATION YENAGOA	91	140,000,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF SCIENCE AND TECHNOLOGY CENTRE FOR EXCELLENCE AND INNOVATION YENAGOA	92	140,000,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF SCIENCE AND TECHNOLOGY CENTRE FOR EXCELLENCE AND INNOVATION YENAGOA	93	236,500,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF SCIENCE AND TECHNOLOGY CENTRE FOR EXCELLENCE AND INNOVATION YENAGOA FINAL PAYMENT	94	136,867,836.97	0.00	0.00	0.00	(100)	
RETENTION AND VARIATION OF THE CONSTRUCTION OF NEW GOVERNMENT HOUSE CLINIC	95	67,860,137.50	0.00	0.00	0.00	(100)	
REPAIR WORKS AT TTHE NIGER DELTA TEACHING HOSPITAL OKOLOBIRI	96	60,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OGBOGORO COTTAGE HOSPITAL , YENAGOA LGA	97	72,958,797.74	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID CONCRETE ROAD (100M X9.50M) TO FLY ZIPLINE DISTRIBUTION CENTRE PROJECT AT BAYELSA PALM FORTHE ZIPLINE DRONE NEST	98	135,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TWIN TWO BEDROOM FLAT AT OGBOGORO PRIMARY HEALTH CARE CENTRE	99	9,450,000.00	0.00	0.00	0.00	(100)	
PROJECT MATCHING FUND FOR GLOBAL ALLIANCE FOR VACCINES AND IMMUNIZATION	100	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OFF WORLD CLASS GOLF COURSE IN GOVERNMENT HOUSE YENAGOA	101	478,608,000.00	0.00	0.00	0.00	(100)	
CONNECTION OF GOVERNMENT CRITICAL INFRASTRUCTURE TO THE GOVERNMENT HOUSE DEDICATED LINE	102	194,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF HEAD MASTERS QUARTERS AT MODEL PRIMARY SCHOOL OVOM	103	14,495,452.00	0.00	0.00	0.00	(100)	
CONSTRUCTION AND REHABILITATION OF REINFORCE CONCRETE ROADS AT EKEKI AND OKAKA COMMUNITIES	104	47,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCE CONCRETE ROAD WITH DRAINAGES / CULVERT AT AKENPA/IGBOGENE COMMUNITIES	105	47,375,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCE CONCRETE ROADS AT KPANSIA IN YENAGOA AND EBEDEBIRI COMMUNITY IN SAGBAMA	106	47,500,000.00	0.00	0.00	0.00	(100)	
REQUIREMENT TO MEET ACCREDITATION RESOURCES VERIFICATION NEEDS OF BAYELSA MEDICAL UNIVERSITY	107	200,000,000.00	0.00	0.00	0.00	(100)	
MAINTENANCE OF AUDITORIUM HALL ROOFING, CEILING AND INTERNAL PAINTING AT CGSS AGUDAMA -EPIE	108	17,500,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF SURVEY EQUIPMENT IN THE OFFIC OF THE SURVEYOR -GENERAL	109	18,000,000.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF SIX (6) CLASSROOM BLOCK AND SIX (6) BEDROOM FLATS AT ST JUDES GIRLS SECONDARY	110	2,390,813.73	0.00	0.00	0.00	(100)	
CANALIZATION OF OLD IKOLI RIVER PROJECT	111	350,000,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF OCTOBER, 2023	112	230,000,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF SEPTEMBER, 2023	113	230,000,000.00	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF 120NOS OF SOLAR POWERED STREET LIGHTS AT MECHANIC VILLAGE ALONG IMIRINGI ROAD, YENAGOA	114	37,564,120.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CSS , BUMOUNDI-EPETIAMA	115	19,978,367.68	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PROCUREMENT AND SUPPLY OF 300UNITS OF SCHOOL DESK AT OGU GRAMMER SCHOOL	116	12,965,850.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT AT CSS ZARAMA	117	24,990,339.33	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- ODUDU RESOURCES LTD AS REVENUE CONSULTANTS TO BAYELSA STATE FOR THE MONTH OF NOVEMBER, 2023	118	230,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTON OF PERIMETER FENCE AT CPS ,NEDUGO AGBIA	119	24,499,493.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT COMMUNITY SECONDARY SCHOOL BIOGBOLO	120	20,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BISHOP JOMBO STREET AT AZIKORO TOWN	121	82,800,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FLEXIBLE ROAD WITH DUAL DRAIN AT YENAGOA GARDEN ESTATE	122	86,675,235.90	0.00	0.00	0.00	(100)	
INSTALLATION OF 150WATT SOLAR STREET LIGHT AT GLORY DRIVE PHASE 2, BAYELSA STATE	123	940,176,381.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF IGBOGENE /AIT OUTER RING ROAD , YENAGOA	124	4,880,775,411.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GLORY DRIVE PHASE 2	125	1,855,195,221.29	0.00	0.00	0.00	(100)	
MAINTENANCE OF CAPTAIN AYENI STREET KPANSIA	126	39,758,386.72	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LOVE DAY AVENUE, OFF LA GOLD ROAD AMARATA	127	102,180,534.52	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SHOPRITE ROAD OFF AYAMA ROAD, OGBOGORO	128	124,792,666.49	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LINK ROAD BETWEEN MIKE OKPOKPO AND NEW OKAKA ROAD	129	62,291,613.59	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT CARL SEIYABO STREET YENAGOA	130	130,275,103.83	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF PHASE 1 MAJOR ROAD WITHIN THE NEW YENAGOA CITY	131	4,968,650,772.58	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT OMEGA STREET BY JOVEROA PETROL STATION YENAGOA	132	60,176,059.20	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD , BIOGBOLO	133	72,838,125.00	0.00	0.00	0.00	(100)	
CONSTRUCTION HUMAN RIGHT ROAD AT AGUDAMA YENAGOA	134	75,321,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD , EDEPIE PHASE 2	135	137,844,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FLEXIBLE ROAD WITH DUAL DRAIN AT YENAGOA GARDEN ESTATE	136	53,310,744.07	0.00	0.00	0.00	(100)	
FUNDS FOR THE EMPOWERMENT OF WOMEN AND YOUTHS AT THE RURAL AREAS OF BAYELSA STATE	137	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF IGBOGENE /AIT OUTER RING ROAD , YENAGOA	138	4,224,134,910.94	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GLORY DRIVE PHASE 2	139	208,261,101.47	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FLEXIBLE ROAD WITH DUAL DRAIN AT YENAGOA GARDEN ESTATE	140	139,985,979.99	0.00	0.00	0.00	(100)	
MAINTENANCE OF CAPTAIN AYENI STREET KPANSIA	141	39,788,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BISHOP JOMBO STREET AT AZIKORO TOWN	142	82,800,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LINK ROAD BETWEEN MIKE OKPOKPO AND NEW OKAKA ROAD	143	62,291,613.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT OMEGA STREET BY JOVERO PETROL STATION YENAGOA	144	70,204,970.40	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LOVE DAY AVENUE, OFF LA GOLD ROAD AMARATA	145	51,090,250.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SHOPRITE ROAD OFF AYAMA ROAD, OGBOGORO	146	87,354,750.00	0.00	0.00	0.00	(100)	
CONSTRUCTION HUMAN RIGHT ROAD AT AGUDAMA YENAGOA	147	123,024,300.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF RIGID PAVEMENT ROAD AT OMEGA STREET BY JOVERO PETROL STATION YENAGOA	148	70,205,834.40	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD , EDEPIE PHASE 2	149	160,818,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LOVE DAY AVENUE, OFF LA GOLD ROAD AMARATA	150	51,090,250.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD , BIOGBOLO	151	87,430,937.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF THE NEW COMMISSIONERS QUARTERS AT THE NEW YENAGOA CITY GRA ONOPA	152	677,238,416.60	0.00	0.00	0.00	(100)	
OUTSTANDING COMPENSATION /ACQUISITION OF ADDITIONAL LAND TO MR FEDDE ZIMUGHAN AND OTHERS INCLUDING 5% CONTINGENCY FOR EXPANSION OF THE ECUMENICAL CENTRE ALONG OKOLOBIRI ROAD IGBOGENE -EPIE	153	79,920,750.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SHOPRITE ROAD OFF AYAMA ROAD, OGBOGORO	154	37,348,250.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD , BIOGBOLO	155	82,430,937.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTERS QUARTERS OF (2)TWO BEDROOM FLAT WITH FOUR(4) ROOMS ATTACHMENT AT CPS 1 ONOPA	156	1,650,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF THREE (3) CLASSROOM BLOCK WITH OFFICES AND CONSTRUCTION OF ADDITIONAL TOILETS AT BJSS ,TOMBIA	157	18,269,651.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT COMMUNITY PRIMARY SCHOOL 2 NEDUGO - AGBIA	158	24,499,448.75	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT AT CSS ZARAMA	159	24,990,339.33	0.00	0.00	0.00	(100)	
FURNISHING A TWENTY (20) DUPLEX FOR JUDGES OF THE BAYELSA STATE JUDICIARY	160	125,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CSS , BUMOUNDI-EPETIAMA	161	19,978,367.68	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PROCUREMENT AND SUPPLY OF 300UNITS OF SCHOOL DESK AT OGU GRAMMER SCHOOL	162	12,965,850.00	0.00	0.00	0.00	(100)	
RENOVATION OF EIGHT(8) CLASSROOM BLOCK WITH OFFICE /TOILET AN CONSTRUCTION OF ICT/LIBRARY AT MODEL PRIMARY SCHOOL, OVOM	163	24,000,000.00	0.00	0.00	0.00	(100)	
PROVISION OF POWER SUPPLY TO GBARAIN 33KVA FEEDER	164	30,538,655.17	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCED CONCRETE ROADS AT KPANSIA IN YENAGOA AND EBEDIBIRI IN SAGBAMA	165	95,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION AND REHABILITATION OF REINFORCE CONCRETE ROADS AT EKEKI AND OKAKA COMMUNITIES	166	95,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCED CONCRETE ROADS WITH DRAINAGES AND CULVERTS AT AKENPAI AND IGBOGENE	167	98,750,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 29 NO. 4 BEDROOM DUPLEXES AND 1 NO 5 BEDROOM DUPLEX OF LEGISLATORS QUARTERS AT THE NEW YENAGOA CITY	168	1,116,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF YENAGOA- OPOROMA BRIDGE	169	594,794,087.91	0.00	0.00	0.00	(100)	
CONSTRUCTION OF YENAGOA- OPOROMA BRIDGE	170	3,237,683,744.00	0.00	0.00	0.00	(100)	
RENT OF PROPERTY SITUATED AT R.K NDONI STREET, NO 8/10 NDONI STREET , AKENFA 3, OFF OKARKI ROAD	171	15,000,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF CLASSROOM BLOCK AT THE SCHOOL OF NURSING AND MIDWIFERY TOMBIA	172	35,752,546.05	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF 60WATTS ALL-IN-ONE SOLAR STREET LIGHTS AT JOINT JTF OPERATION DELTA SAFE HEADQUARTERS	173	47,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ISAAC -BORO EXPRESS ROAD BAYELSA STATE	174	4,862,175,766.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
RECONSTRUCTION OF HT LINE AND RECONNECTION OF BISENI TO THE NATIONAL GRID	175	100,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF TWO (2) UNITS OF HAWKBUSES FOR PROSPERITY TAXI SCHEME	176	90,580,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF FIVE (5) UNITS OF FALCON BUSES FOR PROSPERITY TAXI SCHEME	177	245,150,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 350MRIGID PAVEMENT ROAD AT THE SCIENCE AND TECH SCHEME FOR EXCELLENCE AND INNOVATION AT THE CENTRE BUSINESS DISTRICT YENAGOA	178	45,575,400.00	0.00	0.00	0.00	(100)	
FURNISHING OF TWENTY (20) DUPLEXES FOR JUDGES IN BAYELSA STATE	179	160,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION AND FURNISHING OF COURT HALLS/OFFICES IN THE HIGH COURT OF JUSTICE	180	125,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE AND INSTALLATIONS OF ALL-IN- ONE SOLAR STREET LIGHT AT AZIKORO ROAD , EKEKI YENAGOA	181	47,813,300.00	0.00	0.00	0.00	(100)	
PROCUREMENT, SUPPLY , INSTALLATION AND COMMISSIONING OF BROADCAST EQUIPMENT FOR TELEVISION AND RADIO STATIONS	182	274,001,486.13	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GLORY DRIVE PHASE 2	183	1,637,608,315.22	0.00	0.00	0.00	(100)	
REHABILITATION OF ELEBELE ROAD INCLUDING CONSTRUCTION OF 600 METERS CURVE WITH THE REPLACEMENT OF IRON BRIDGE ALONG THE ROAD	184	762,725,190.09	0.00	0.00	0.00	(100)	
CONSTRUCTION OF YENAGOA- OPOROMA BRIDGE	185	2,004,605,420.68	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AKABA TO OKODI FLEXIBLE PAVEMENT ROAD PHASE 1	186	4,000,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OPOLO/ELEBELE ROAD	187	1,000,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROADS (975MX7M) NETWORK IN AKENFA EPIE	188	129,465,037.19	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
COMPLETION OF CLASSROOM BLOCK AT THE SCHOOL OF NURSING AND MIDWIFERY TOMBIA	189	17,876,273.03	0.00	0.00	0.00	(100)	
PROCUREMENT, SUPPLY , INSTALLATION AND COMMISSIONING OF BROADCAST EQUIPMENT FOR TELEVISION AND RADIO STATIONS AND EQUIPMENT FOR PRINTING PRESS	190	548,002,972.26	0.00	0.00	0.00	(100)	
PROCUREMENT OF OFFICE PRINTERS FOR THE MINISTRY OF HEALTH	191	200,000.00	0.00	0.00	0.00	(100)	
PROJECT FINANCE MANAGEMENT TRAININGS FOR SENIOR MANAGEMENT STAFF IN THE MINISTRY OF HEALTH	192	1,200,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 29 NO. 4 BEDROOM DUPLEXES AND 1 NO 5 BEDROOM DUPLEX OF LEGISLATORS QUARTERS AT THE NEW YENAGOA CITY	193	1,956,406,059.86	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROADS (975MX7M) NETWORK IN AKENFA EPIE	194	42,680,876.05	0.00	0.00	0.00	(100)	
LANDSCAPING OF OPERATIONAL BASE OF 30PMF AT SAMPOU	195	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SEMI DETACHED RANK AND FILE QUARTERS AT OPS BASE	196	118,753,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TWO 2NOS OFFICERS QUARTERS (UNIT COMMANDERS) AT OPERATIONAL BASE OF 30PMF SAMPOU	197	39,650,100.00	0.00	0.00	0.00	(100)	
PROVISION OF AN EFFICIENT AIR CONDITIONING SYSTEM AT THE GABRIEL OKARA CULTURAL CENTER	198	109,750,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OPOLO/ELEBELE ROAD	199	2,000,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROADS (975MX7M) NETWORK IN AKENFA EPIE	200	257,123,755.71	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AKABA TO OKODI FLEXIBLE PAVEMENT ROAD PHASE 1	201	781,839,534.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OPOLO/ELEBELE ROAD	202	215,688,030.88	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PROCUREMENT, SUPPLY , INSTALLATION AND COMMISSIONING OF BROADCAST EQUIPMENT FOR TELEVISION AND RADIO STATIONS AND EQUIPMENT FOR PRINTING PRESS	203	137,000,743.07	0.00	0.00	0.00	(100)	
RENOVATION OF COMMISSIONER OF POLICE RESIDENCE SERVICE QUARTERS LANDSCAPING REHABILITATION OF PERIMETER FENCE	204	43,338,238.33	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL-IN-ONE SOLAR STREET LIGHTS AT AZIKORO ROAD EKEKI	205	47,813,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD 1 AND 2 AT THE NEW YENAGOA CITY	206	882,118,267.85	0.00	0.00	0.00	(100)	
FUNDING OF ONGOING PROJECTS IN FIVE (5) GOVERNMENT TECHNICAL COLLEGES	207	2,101,168,757.85	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HON CHRISTIE EBELI CLOSE OFF OPOLO ELEBELE ROAD YENAGOA	208	32,801,700.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FINANCE HOUSE AT LAMBERT ERADIRI ROAD	209	400,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT TO AUGMENT SHORTFALL IN CBN'S HEALTH SECTOR SUPPORT FACILITY TO ENABLE THE MINISTRY COMPLETE ALL ONGOING PROJECTS UNDER THE MINISTRY SCHEME	210	2,518,409,994.25	0.00	0.00	0.00	(100)	
PROVISION OF MOBILE SAFETY ASSETS FOR THE BAYELSA STATE SAFETY CORPS	211	263,305,700.00	0.00	0.00	0.00	(100)	
RECLAMATION OF THREE STAR HOTEL PROJECT SITE	212	75,430,677.79	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BEFFITING RESTAURANT FOR CIVIL SERVANT IN THE STATE SECRETARIATE COMPLEX	213	89,223,377.00	0.00	0.00	0.00	(100)	
CONSTRUCTION NOF AGILOBI STREET, RIGID PAVEMENT ROAD AT AGUDAMA	214	118,845,242.22	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
OUTSTANDING BALANCE FOR THE CONSTRUCTION OF ONE (1) BEDROOM DUPLEX (BULDING TWO) AT THE NEW COMMISSIONERS QUARTERS OPOLO	215	3,305,300.55	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TRANSPORT TERMINAL IGBOGENE	216	200,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NIGERIA LABOUR CONGRESS AND TRADE UNION CONGRESS HOUSE YENAGOA	217	168,961,926.80	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ONE (1) NO FOUR BEDROOM DUPLEX BUILDING AT NEW COMMISSIONERS QUARTERS	218	3,305,300.55	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OKULAGBA STREET PHASE 1 AKENFA YENAGOA	219	76,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF DEMARCATION NFENCE AT JUDGES QUARTERS OPOLO	220	124,231,553.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CENTRE PARK (MEDIAN) OF GLORY LAND DRIVE PHASE2 AT IGBOGENE	221	460,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GWEGWE STREET PHASE 1, OVOM YENAGOA	222	90,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1.8 HIGH CONCRETE EMBARKMENT TO EXISTION FENCE , PLASTERING OF ENTIRE FENCE INTERNAL AND EXTERNAL AND SANDFILLING WORKS T OKAKA CORRECTIONAL CENTRE	223	92,939,000.00	0.00	0.00	0.00	(100)	
PROVISION OF BOOKSHELVES , LIBRARY TABLES AND CHAIRS AND AIR CONDITIONER IN LIBRARIES OF NEWLY BUILT GSTC'S	224	60,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF SCIENCE LABORATORY ITEMS AND FITTING FOR (3) GTC'S	225	31,500,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF EIGHT HUNDRED (800) DOUBLE BEDS FOR GOVERNMENT SCIENCE AND TECHNICAL COLLEGES	226	43,357,500.00	0.00	0.00	0.00	(100)	
PURCHASE OF UNITS OF DINNING TABLES AND KITCHEN UTENSILS FOR GOVERNMENT SCIENCE TECHNICAL COLLEGES	227	29,100,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PURCHASE OF 150 DESKTOP COMPUTER SYSTEMS , 10 LAPTOPS AND PROVISION OF INTERNET FACILITIES IN THE NEWLY COMPLETED GTC'S	228	64,846,200.00	0.00	0.00	0.00	(100)	
PURCHASE OF TOOLS AND EQUIPMENT FOR THE NEWLY COMPLETED GTC SWALI	229	194,300,946.00	0.00	0.00	0.00	(100)	
PAYMENT FOR WAEC,NECO AND NBTC REGISTRATION FEES FOR CANDIDATES IN MODEL SCHOOLS AND SCIENCE TECHNICAL COLLEGE	230	128,000,000.00	0.00	0.00	0.00	(100)	
FURNISHING AND EQUIPING OF SUBEB COMPLEX	231	35,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF 50% STATE SUPPORT OF N2,887,904,745.85 FOR EIGHT LOCAL GOVERNMENT COUNCILS TO COMPLETE ONGOING PROJECTS IN ALL CONSTITUENCIES OF THE STATE	232	1,443,952,372.91	0.00	0.00	0.00	(100)	
PURCHASE OF ENGINE SPARE PARTS/REPAIRS	233	11,944,444.44	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES	234	36,235,955.06	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES	235	34,206,741.57	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES	236	149,388,764.04	0.00	0.00	0.00	(100)	
CORRECTION OF DEFECTS AS A RESULT OF FLOOD IN GSTC SWALI	237	55,000,000.00	0.00	0.00	0.00	(100)	
LANDSCAPING ANDINTERLOCKING OF NEW SCHOOL AT AKENFA , ZARAMA AND BAYELSA STATE COLLEGE OF EDUCATION	238	60,420,600.00	0.00	0.00	0.00	(100)	
CONSRUCTION OF WALKWAYS AND CONCRETING OF DRIVE WAY TO THE PRINCIPAL'S QUARTERS AT SWALI GSTC	239	46,500,000.00	0.00	0.00	0.00	(100)	
HANDING OVER OF THE PROPOSED MODEL SECONDARY SCHOOL ZARAMA TO THE NIGERIAN AIRFORCE	240	62,500,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF AGILOBI STREET RIGID PAVEMENT ROAD , AGUDAMA EPIE	241	93,965,460.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF OF VEHICLES FOR SECURITY PURPOSES	242	179,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCED CONCRETE ROAD AT KPANSIA	243	190,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCED CONCRETE ROAD WITH DRAINAGE AT AKENPAI/IGBOGENE	244	197,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION AND REHABILITATION OF REINFORCED CONCRETE ROAD AT EKEKI AND OKAKA COMMUNITIES	245	190,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD 24 DUALIZED COLLECTOR ROAD WITH BASE LANES AT KPANSIA	246	2,271,156,714.67	0.00	0.00	0.00	(100)	
COMPENSATION FOR OMMITED NAMES AND UNACCESSSED ACCESS ROAD AT AFENFA EPIE ON THE IGBOGENE AIT OUTER RING ROAD	247	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SPUR LINKING DUAL CARRIAGE ROAD TO THE CASTLE HOTEL AND GOLF COURSE, GOVERNMENT HOUSE	248	144,227,215.89	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHTS AT JUDGES QUARTERS OPOLO	249	14,800,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE INTERNAL ROADS WITH A MUNICIPAL DRAIN AT JUDGES QUARTERS OPOLO	250	167,012,300.00	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES GOVERNMENT SUNDRY EXPENSES	251	33,578,651.69	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES GOVERNMENT SUNDRY EXPENSES	252	21,741,573.03	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES GOVERNMENT SUNDRY EXPENSES	253	10,870,786.52	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES GOVERNMENT SUNDRY EXPENSES	254	32,612,359.55	0.00	0.00	0.00	(100)	
SANDFILLING ACTIVITES GOVERNMENT SUNDRY EXPENSES	255	23,915,730.34	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
INSTALLATION OF PIPE BORNE WATER AT ZONE 16 HEADQUARTERS	256	5,500,000.00	0.00	0.00	0.00	(100)	
REFUND THE INELIGIBLE AMOUNT FROM BAYELSA STATE NDSP 111 PROGRAMME	257	8,227,482.44	0.00	0.00	0.00	(100)	
REHABILITAION OF RHODA HOTEL ROAD AT AKENFA	258	72,085,576.93	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ADMINISTRATIVE BLOCK AND ICT /LIBRARY BLOCK AT CSS ZARAMA	259	381,182,826.28	0.00	0.00	0.00	(100)	
PROJECT COMMISSIONING DURING THE 3RD ANNIVERSARY	260	12,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT HOME FOR THE ELDERLY , IGBOGENE	261	46,682,700.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OKU ROAD SPUR RIGID PAVEMENT WITH DUAL DRAINS 607M X7.3M AT SWALI COMMUNITY	262	96,335,700.00	0.00	0.00	0.00	(100)	
REPAIRS OF DAMAGED SECTION OF TOMBIA BRIDGE DUE TO THE EROSION UNDER THE BRIDGE	263	83,976,300.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEW ROAD EBI'S ROAD BY EBITARI SCHOOL	264	163,696,248.78	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OMPADEC /PUNCH ROAD LINK ROAD AMARATA	265	62,549,272.56	0.00	0.00	0.00	(100)	
PROCUREMENT OF THIRTY GOVERNEMT OFFICIAL VEHICLES	266	96,872,906.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MR BIGGS (MARKET SQUARE) ROAD OPOLO	267	132,863,100.00	0.00	0.00	0.00	(100)	
DEPLOYMENT OF A CUSTOMISED SOLUTION FOR THE DESIGN OF TITLE DEED PLAN CERTIFICATE OF OCCUPANCY	268	35,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LISHMAN ROAD RIGID PAVEMENT AT SWALI 2COMMUNITY WITH DUAL DRAINS AND DOUBLE CELL BOX	269	121,680,300.00	0.00	0.00	0.00	(100)	
ACCOMODATION BLOCK FOR JUNIOR NON- COMMISSIONED OFFICERS (JNCOS) OF 16 BDE	270	90,000,000.00	0.00	0.00	0.00	(100)	
SENIOR NCOS ACCOMODATION ARRANGEMENT FOR 16BDE	271	73,500,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
ACCOMODATION BLOCK FOR OFFICERS OF 16 BDE	272	100,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT OF SERVICE FEES TO NEWGLOBE EDUCATION -HARDWARE	273	200,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LISHMAN ROAD RIGID PAVEMENT AT SWALI 2COMMUNITY WITH DUAL DRAINS AND DOUBLE CELL BOX	274	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ACCESS ROAD TO PLOT 097, AZIKORO GRA PHASE 1 YENAGOA	275	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AIRFORCE ROAD KPANSIA	276	50,000,000.00	0.00	0.00	0.00	(100)	
COMMITTEE SADDLED WITH RESPONSIBILITY FOR CLEANING OF MISCREANTS ,DESTITUTES AND OTHER PERSON'S USING TRICYCLES TO CARRY OUT NEFARIOUS ACTIVITIES	277	9,000,000.00	0.00	0.00	0.00	(100)	
REPAIR/MAINTENANCE OF OFFICE BUILDING , MINISTRY OF TRANSPORT	278	3,100,000.00	0.00	0.00	0.00	(100)	
COMMITTEE SADDLED WITH RESPONSIBILITY FOR CLEANING OF MISCREANTS ,DESTITUTES AND OTHER PERSON'S USING TRICYCLES TO CARRY OUT NEFARIOUS ACTIVITIES	279	9,000,000.00	0.00	0.00	0.00	(100)	
SHORT FALL FOR THE PAYMENT OF RETENTION OF COMPLETED PROJECTS(COUNTERPART FUNDS)	280	120,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF DAVID ALAGOA STREET	281	114,201,450.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TEMPORARY ACCESS ROAD TO THE NEW COMMISSIONERS QUARTERS SITE AT THE NEW YENAGOA CITY GRA	282	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT HOME FOR THE ELDERLY , IGBOGENE	283	35,536,558.66	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TWIN TWO BEDROOM FLAT AT OGBOGORO PRIMARY HEALTH CARE CENTRE	284	31,500,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PROCUREMENT OF VEHICLES FOR SECURITY PURPOSES	285	179,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OGBOGORO COTTAGE HOSPITAL , YENAGOA LGA	286	58,367,038.19	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FINANCE HOUSE AT LAMBERT ERADIRI ROAD	287	219,755,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OKU ROAD SPUR RIGID PAVEMENT WITH DUAL DRAINS 607M X7.3M AT SWALI COMMUNITY	288	112,391,650.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MRS GOLDCOAST DICKSON SAIPEM-AIT ROAD	289	149,885,596.80	0.00	0.00	0.00	(100)	
PURCHASE OF OFFICE FURNITURE AND EQUIPMENT AT FINANCE HOUSE	290	117,486,338.80	0.00	0.00	0.00	(100)	
PROCUREMENT , SUPPLY , INSTALLATION OF BROADCAST EQUIPMENT FOR STATE RADIO AND TELEVISION	291	191,573,500.00	0.00	0.00	0.00	(100)	
OUTSTANDING BILLS TO EUROPEAN DYNAMIES	292	7,783,415.08	0.00	0.00	0.00	(100)	
SUPPLY OF EDUCATIONAL AID)PALLIATIVES	293	50,000,000.00	0.00	0.00	0.00	(100)	
CONSULTANCY CONTRACT TO GENERATE FOUR YEARS DEVELOPMENT PLAN AND PROVIDE TECHNICAL SUPPORT ON STRATEGIES FOR THE STATE AND EACH LOCAL GOVT	294	45,000,000.00	0.00	0.00	0.00	(100)	
SANDFILLING AND REPAIR OF COLLASPED ACCESS ROAD AND CULVERT AT THE NEW COMMISSIONERS QUARTERS	295	40,000,000.00	0.00	0.00	0.00	(100)	
RETENTION FOR THE COMPLETION OF CLASSROOM BLOCK AT THE SCHOOL OF NURSING AND MIDWIFERY TOMBIA	296	8,314,545.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PHASE 1 MAJOR ROAD WITHIN THE NEW YENAGOA CITY	297	4,687,333,376.32	0.00	0.00	0.00	(100)	
UPFRONT PAYMENT OF OUTSTANDING DEBT TO UNITED NIGERIA AIRLINES TO COVER OPERATIONS FROM APRIL 23RD TO MAY 22ND 2023	298	180,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PURCHASE OF VEHICLES FOR SECURITY PURPOSES	299	159,500,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF VEHICLES FOR SECURITY PURPOSES	300	247,361,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT HOME OF THE ELDERLY ROAD IGBOGENE	301	73,386,741.34	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PEACE AVENUE ROAD OFF ETEGWE -IMIRINGI ROAD YENAGOA	302	95,156,346.25	0.00	0.00	0.00	(100)	
RENOVATION WORKS ON THE ADMINISTRATION BLOCK AT THE BAYELSA STATE HOUSE OF ASSEMBLY	303	200,000,000.00	0.00	0.00	0.00	(100)	
RELOCATION OF ETEGWE MARKET FROM PRESENT TRADING SITE TO THE NEW GATEWAY WITHIN ETEGWE COMMUNITY	304	110,540,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF 26 NOS OF TOYOTA HILUX 4WD VEHICLES	305	1,153,195,338.75	0.00	0.00	0.00	(100)	
REHABILITATION OF RHODA HOTEL AKENFA YENAGOA	306	61,276,307.53	0.00	0.00	0.00	(100)	
AIRPORT XMAS DECORATION AND STAFF END OF YEAR PARTY	307	5,000,000.00	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC-DUDU FOR DEC 2023	308	230,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT JONAH 1 OFF BAYBRIDGE ROAD YENAGOA	309	63,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PRIME ROAD OFF PROSCO ROAD	310	113,050,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF HOSPITAL EQUIPMENT FOR THE STATE	311	20,100,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF REINFORCED CONCRETE ROAD AT AKENFA	312	129,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF DEINGIMOWEI STREET OFF AIRFORCE ROAD OKAKA	313	5,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD 1 OFF PEACE AVENUE OFF ETEGWE IMIRINGI ROAD	314	36,926,832.69	0.00	0.00	0.00	(100)	
INSTALLATION OF SOLAR STREET LIGHT AT ALAMIEYESEIGHA ROAD	315	31,662,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
INSTALLATION OF SOLAR STREET LIGHT AT ECUMENICAL CENTRE IGBOGENE	316	30,666,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GESIYE ISOWO STREET OFF SAMPHINO STREET	317	26,211,825.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF UNITY CLOSE OFF BAYBRIDGE ROAD KPANSIA	318	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 540M X 7.3M RIGID PAVEMENT ROAD AT SEN DOUYE DIRI ROAD , AMARATA YENAGOA	319	50,000,000.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF MR BIGGS (MARKET SQUARE) ROAD OPOLO	320	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL TO LAND RIGID PAVEMENT ROAD EDEPIE WOTH DUAL DRAINS	321	62,276,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AGILOBI STREET RIGID PAVEMENT ROAD , AGUDAMA EPIE(ADDITIONAL VARIATION	322	17,545,185.91	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LINK ROAD BETWEEN HIGH CHIEF JK ILEBIRI OPUENE AND ERE ROAD OFF TOMBIA IMIRINGI	323	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF B AND B MULTI PURPOSE CENTRE ROAD ISAAC BORO EXPRESSWAY	324	8,142,820.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF DAVID ALAGOA STREET	325	152,268,000.00	0.00	0.00	0.00	(100)	
RELOCATION OF HIGH /LOW TENSION LINKS AND TRANSFORMERS FROM OPOLO MBIAMA YENAGOA ROAD TO OPOLO ROUNDAABOUT	326	20,471,225.00	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHTS AT DOWN YENAGOA COMMUNITY	327	46,800,200.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF KEN KAYAMA ROAD PHASE 1 AKENFA YENAGOA	328	50,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OK KING GENESIS STREET OPPOSITE FEDERAL OKAKA	329	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 800M RIGID PAVEMENT ROAD AT AKABA COMMUNITY	330	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PRINCE OKENEMA ROAD YENEZUE GENE	331	40,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EBI'S SCHOOL ROAD BIOGBOLO	332	40,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SHOPRITE ROAD OFF AYAMA ROAD, OGBOGORO	333	40,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF LOVE DAY AVENUE, OFF LA GOLD ROAD AMARATA	334	40,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD EDE-EPIE PHASE 2	335	40,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD AT OMEGA STREET BY JOVERO PETROL STATION	336	40,000,000.00	0.00	0.00	0.00	(100)	
SANDFILLING WORK AT ECUMINICAL CENTRE IGBOGENE	337	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR DIRECT LABOUR AGENCY	338	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PROPOSED ICT/LIBRARY COMPLEX AT CSS ZARAMA	339	27,471,726.01	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OF PROPOSED ADMINISTRATIVE BLOCK AT CSS ZARAMA	340	27,827,911.97	0.00	0.00	0.00	(100)	
PURCHASE OF TOOLS AND EQUIPMENT FOR THE NEWLY COMPLETED GTC SWALI	341	40,479,369.75	0.00	0.00	0.00	(100)	
PROCUREMENT OF MAGNETIC RESONANCE IMAGING MACHINE FOR THE BAYELSA STATE DIAGNOSTICS CENTRE	342	100,000,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF CLASSROOM BLOCK AT THE SCHOOL OF NURSING AND MIDWIFERY TOMBIA	343	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PHASE 1 MAJOR ROAD WITHIN THE NEW YENAGOA CITY	344	2,000,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE AND SUPPLY OF UNITS OF DINNING TABLE AND KITCHEN UTENSILS FOR GOVT YECHNICAL COLLEGES , SWALI, OFONI AND SAMPOU.	345	18,950,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PURCHASE OF 150 DESKTOP COMPUTER SYSTEMS , 10 LAPTOPS AND PROVISION OF INTERNET FACILITIES IN THE NEWLY COMPLETED GTC'S	346	20,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF SCIENCE LABORATORY ITEMS AND FITTING FOR (3) GTC'S	347	23,500,000.00	0.00	0.00	0.00	(100)	
PROVISION OF BOOKSHELVES , LIBRARY TABLES AND CHAIRS AND AIR CONDITIONER IN LIBRARIES OF NEWLY BUILT GSTC'S	348	24,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MRS GOLDCOAST DICKSON SAIPEM-AIT ROAD	349	297,153,189.80	0.00	0.00	0.00	(100)	
PURCHASE OF BRAND NEW 150KVA POWER GENERATING SET TO PROVIDE POWER TO THE OFFICE OF THE SECRETARY TO THE GOVERNMENT	350	18,654,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID CONCRETE ROAD (100M X9.50M) TO FLY ZIPLINE DISTRIBUTION CENTRE PROJECT AT BAYELSA PALM FORTHE ZIPLINE DRONE NEST	351	46,500,000.00	0.00	0.00	0.00	(100)	
PROJECT MATCHING FUND FOR GLOBAL ALLIANCE FOR VACCINES AND IMMUNIZATION	352	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SPECTATORS PAVILION AT OXBOW LAKE SWALI	353	33,316,024.40	0.00	0.00	0.00	(100)	
COMPENSATION FOR PREZIGHA FAFI EBIYE FOR BUILDING AND FISH POND	354	20,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE AND INSTALLATIONS OF ALL-IN-ONE SOLAR STREET LIGHT AT OKAKA	355	60,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHTS AT ALAMIEYESEIGHA ROAD THROUGH NEW COMMISSIONERS QUARTERS TO CHILDRENS HOME YENAGOA	356	31,662,200.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
PURCHASE AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHTS AT ECUMINICAL CENTRE YENAGOA	357	27,666,000.00	0.00	0.00	0.00	(100)	
EVACUATION SANDFILLING , LEVELLING AND COMPACTION OF SAND BESIDE SECRETARIATE ANNEX	358	12,092,000.00	0.00	0.00	0.00	(100)	
COMPENSATION OF IGBOGENE TO AIT OUTER RING ROAD TO HON OFORGI OBOKU FOR 20 PLOTS OF LAND AT AZI -BIOGBOLO BUSH	359	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FACULTY OF CLINICAL SCIENCES TWIN BLOCK BUILDINGS AT BAYELSA MEDICAL UNIVERSITY	360	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL TO LAND RIGID PAVEMENT ROAD EDEPIE WOTH DUAL DRAINS	361	130,552,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CHIEF BENSON AGADAGA STREET OFF IMGBI ROAD	362	60,859,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ONE BLOCK OF 2 STOREY BUILDING OF 30 NOS 1 BEDROOM FLAT AT THE 500 BED HOSPITAL YENAGOA	363	30,096,798.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD 1 OFF PEACE AVENUE OFF ETEGWE IMIRINGI ROAD	364	58,229,238.56	0.00	0.00	0.00	(100)	
CONSTRUCTION OF GWEGWE STREET PHASE 1, OVOM YENAGOA	365	13,786,775.30	0.00	0.00	0.00	(100)	
DIRECT LABOUR JOB IN THE STATE BY THE MINISTRY	366	200,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BARR DAN -EBI CLOSE , OPP ODODU GLOBAL HOTEL AND SUITE WITH DUAL DRAININ KPANSIA	367	35,100,100.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BISHOP JOMBO STREET AT AZIKORO TOWN	368	82,800,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF BEFFITING RESTAURANT FOR CIVIL SERVANT IN THE STATE SECRETARIATE COMPLEX	369	15,295,436.04	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FLOOD BARRIERS WALL AT ONOPA BRIDGE ALONG CHIEF MELFORD OKILO ROAD	370	54,931,695.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 30ML X5.5MH FLOOD BARRIER WALL AMARATA	371	51,498,195.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF 30ML X5.5MH FLOOD BARRIER WALL AT OKUTUKUTU	372	50,465,625.00	0.00	0.00	0.00	(100)	
MAINTENANCE OF FIVE ROADS	373	243,194,837.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FLEXIBLE PAVEMENT WITH DUAL DRAIN AT REFINED PEOPLES ASSEMBLY ROAD OPOLO	374	87,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ADDITIONAL WORKS OF CHIEF DICKSON SERIAKE RIGID PAVEMENT ROAD AT ATABA KINGDOM IN ANDONI LGA	375	51,047,538.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PIUS AMINABO STREET BESIDE MATHOCRYSTAL HOTEL OFF IMIRINGI ROAD BESIDE EDE-PIE (591M X 6M) WITH DUAL DRAIN YENAGOA	376	66,419,531.36	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEW ROAD EBI'S ROAD BY EBITARI SCHOOL	377	81,848,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PRIME ROAD OFF PROSCO ROAD PHASE 1 YENAGOA	378	69,900,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT JONAH 1 OFF BAYBRIDGE ROAD YENAGOA	379	69,943,200.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID CONCRETE ROAD (100M X9.50M) TO FLY ZIPLINE DISTRIBUTION CENTRE PROJECT AT BAYELSA PALM FORTHE ZIPLINE DRONE NEST	380	160,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OGBOGORO COTTAGE HOSPITAL , YENAGOA LGA	381	72,958,797.74	0.00	0.00	0.00	(100)	
MONTHLY CONSULTANCY FEE TO MAC- DUDU FOR AUGUST 2023	382	230,000,000.00	0.00	0.00	0.00	(100)	
COMPENSATION PAYMENT FOR THE CONSTRUCTION OF ROAD 24 AT OKAKA -EPIE YENAGOA	383	40,721,634.01	0.00	0.00	0.00	(100)	
PAYMENT FOR COMPENSATION FOR THE RE- ALIGNMENT OF RIGHT OF WAY OF OUTER RING ROAD PHASE 2 BY IMIRINGI ROAD BIOGBOLO , EPIE TO CLAMAIT HON OFORJI OBOKU	384	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF DAVID ALAGOA STREET	385	114,201,450.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SCHOOL ROAD EDE-EPIE PHASE 2	386	137,844,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF GWEGWE STREET PHASE 1, OVOM YENAGOA	387	76,213,224.70	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OMPADEC /PUNCH ROAD LINK ROAD AMARATA	388	62,547,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT BAYELSA PALM , CARL SEIYABO STREET	389	65,137,500.00	0.00	0.00	0.00	(100)	
REHABILITATION OF RHODA HOTEL AKENFA YENAGOA	390	72,085,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ST MATHIAS CATHOLIC CHURCH ROAD AMARATA	391	52,868,852.46	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEW ROAD EBI'S ROAD BY EBITARI SCHOOL	392	81,848,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PROPOSED ICT/LIBRARY COMPLEX AT CSS ZARAMA	393	58,677,425.45	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PROPOSED ADMINSTRATIVE BLOCK AT CSS ZARAMA	394	92,795,706.57	0.00	0.00	0.00	(100)	
COMPLETION OF PERIMETER FENCING OF MODEL SECONDARY SCHOLL AT BDGS , OVOM	395	45,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF EIGHT HUNDRED (800) DOUBLE BEDS FOR GOVERNMENT SCIENCE AND TECHNICAL COLLEGES IN THE STATE	396	43,357,500.00	0.00	0.00	0.00	(100)	
PURCHASE OF TOOLS AND EQUIPMENT FOR THE NEWLY COMPLETED GTC SWALI	397	80,958,727.50	0.00	0.00	0.00	(100)	
PURCHASE OF 150 DESKTOP COMPUTER SYSTEMS , 10 LAPTOPS AND PROVISION OF INTERNET FACILITIES IN THE NEWLY COMPLETED GTC'S	398	32,423,100.00	0.00	0.00	0.00	(100)	
PURCHASE OF UNITS OF DINNING TABLES AND KITCHEN UTENSILS FOR GOVERNMENT SCIENCE TECHNICAL COLLEGES IN THE STATE	399	30,000,000.00	0.00	0.00	0.00	(100)	
STATE GOVERNMENT SUPPORT ON VARIATION OF CONTRACT VALUES OF COMMUNITY DEVELOPMENT PROJECTS EXECUTED BY EIGHT COUNCILS	400	1,385,500,000.00	0.00	0.00	0.00	(100)	
COUNTERPART SUPPORT FOR SDG'S ONGOING PROJECTS	401	169,387,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-YENAGOA LOCAL GOVERNMENT							
CONSTRUCTION OF SUNDRY ROAD PROJECTS IN YENAGOA	402	2,500,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NIGERIA LABOUR CONGRESS AND TRADE UNION CONGRESS HOUSE YENAGOA	403	95,549,729.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OKU ROAD SPUR RIGID PAVEMENT WITH DUAL DRAINS 607M X7.3M AT SWALI COMMUNITY	404	112,391,650.00	0.00	0.00	0.00	(100)	
SUPPLY OF SCIENCE LABORATORY ITEMS AND FITTING FOR (3) GTC'S	405	50,000,000.00	0.00	0.00	0.00	(100)	
PROVISION OF BOOKSHELVES , LIBRARY TABLES , CHAIRS AND AIR CONDITIONERS IN LIBRARIES OF NEWLY BUILT GSTCS	406	36,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAYS AND CONCRETING DRIVEWAY TO THE PRINCIPALS QUARTERS IN GTSC SWALI	407	46,500,000.00	0.00	0.00	0.00	(100)	
HANDING OVER OF THE PROPOSED MODEL SECONDARY SCHOOL ZARAMA TO THE NIGERIAN AIRFORCE	408	62,500,000.00	0.00	0.00	0.00	(100)	
TAX REFUNDS TO INISCO UNIVERSAL	409	11,828,867.82	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ROAD 1 , OFF PEACE AVENUE ROAD OFF ETEGWEE , IMIRINGI ROAD YENAGOA	410	81,562,582.50	0.00	0.00	0.00	(100)	
SUB-TOTAL		96,604,893,842.23	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
BRASS LOCAL GOVERNMENT							
LIST OF PROJECTS							
PROPOSED STOREY BUILDING OF TWELVE (12) CLASSROOM BLOCK AT GTC , TWON-BRASS	1	143,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EIGHTEEN (18) BEDROOMS CORPERS LODGE AT ODIO -AMA COMMUNITY	2	110,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EIGHTEEN (18) BEDROOMS CORPERS LODGE AT ODIO -AMA COMMUNITY	3	38,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILION AT TWON BRASS	4	121,126,800.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENTS TO COMMUNITY SECONDARY SCHOOL MINIBIE	5	24,925,480.16	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENTS TO COMMUNITY SECONDARY SCHOOL MINIBIE	6	24,925,480.16	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 2KM X6M ROAD FROM EGWEAMA TO LIAMA	7	92,400,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 2KM X6M ROAD FROM EGWEAMA TO LIAMA	8	79,200,000.00	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF SOLAR LIGHTS AT SOME COMMUNITIES IN BRASS, SAGBAMA AND SOUTHERN IJAW	9	98,001,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT SANGANA TOWN IN BRASS LGA	10	121,800,000.00	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS	11	83,475,000.00	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS	12	68,685,860.25	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
BRASS LOCAL GOVERNMENT							
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS PHASE 2	13	153,526,983.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RETAINING WALL TWON BRASS	14	33,498,062.50	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT SANGANA COMMUNITY WITH SIX OTHER STREET AND ITS ENVIRONS	15	79,653,600.00	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO SANGANA AT AKASSA BRASS PHASE 2	16	144,697,674.42	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT SANGANA COMMUNITY WITH SIX OTHER STREET AND ITS ENVIRONS	17	92,929,200.00	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO SANGANA AT AKASSA BRASS PHASE 2	18	41,737,499.50	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS PHASE 3	19	34,342,940.13	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT SANGANA COMMUNITY WITH SIX OTHER STREET AND ITS ENVIRONS	20	92,929,200.00	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS PHASE 2	21	76,763,491.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLONAT TWON BRASS	22	21,126,800.00	0.00	0.00	0.00	(100)	
CONSTRUCTION RIGID PAVEMENT ROAD AT MINIBELEU-ITOHONO-AMA BRIDGE OF AKASSA CLAN PHASE 1	23	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1KM CONCRETE ROAD							



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
BRASS LOCAL GOVERNMENT							
FOR THE EXTENSION OF SEN DOUYE DIRI ROAD IN AKASSA KINGDOM	24	70,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF ONE UNIT 120000 LITRES OF MOTORIZED WATER SCHEME AT ODIOMA	25	24,300,000.00	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS PHASE 3	26	34,342,940.12	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS PHASE 2	27	76,763,491.87	0.00	0.00	0.00	(100)	
VARIATION COST FOR THE CONSTRUCTION OF CONCRETE ROAD FROM BUO-AMA TO APARANBIE TOWARDS SANGANA AT AKASSA BRASS PHASE 1	28	41,737,499.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CONCRETE ROAD AT ASSEMBLIES OF GOD CHURCH TWON BRASS	29	96,697,946.55	0.00	0.00	0.00	(100)	
SUB-TOTAL		2,151,586,950.79	0.00	0.00	0.00	(100)	
NEMBE LOCAL GOVERNMENT							
LIST OF PROJECTS							
PAYMENT OF FINAL PART IN RESPECT OF SEARCH, RECOVERY AND REMOVAL OF CORPSES AND WRECKED COMMERCIAL BOAT THAT SANK IN THE RIVER ALONG OKOROMA CLAN	1	10,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEMBE MINI STADIUM	2	25,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF STAFF QUARTERS AT GOVERNMENT GIRLS SECONDARY SCHOOL , BASSAMBIRI	3	4,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION AND UPGRADE OF LT NETWORK AT OKIPIRI COMMUNITY	4	3,280,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-NEMBE LOCAL GOVERNMENT							
CONSTRUCTION OF SIX(6) CLASSROOM BLOCK AT AGBA KABRIYA IN NEMBE	5	25,000,000.00	0.00	0.00	0.00	(100)	
CLEARING OF 87HA OF LAND FOR RICE CULTIVATION AT BURMA NEMBE LGA	6	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SIX(6) CLASSROOM BLOCK AT AGBA KABRIYA IN NEMBE	7	25,002,364.92	0.00	0.00	0.00	(100)	
PROCUREMENT AND INSTALLATION OF 1500KVA DIESEL POWERED GENERATION AT BASSAMBIRI COMMUNITY	8	250,000,000.00	0.00	0.00	0.00	(100)	
VARATION ARISING FROM THE PURCHASE OF 2NOS , 1000KVA GENERATORS FOR OPU- NEMBE AND OPOROMA COMMUNITIES	9	35,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT OGBOLOMABIRI TOWN NEMBE LGA	10	135,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF OGIRIKI ROUND ABOUT TO STADIUM IN NEMBE CITY	11	30,000,000.00	0.00	0.00	0.00	(100)	
CLEARING OF 47.46HA OF LAND AT BURMA NEMBE LGA	12	156,796,930.56	0.00	0.00	0.00	(100)	
SANDFILLING OF NEMBE -BRASS ROAD ALIGNMENT	13	2,876,084,289.36	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEMBE -BRASS ROAD TO SUB-CONSTRUCTION FOR SANDFILLING ON THE ROAD ALIGNMENT	14	3,973,953,488.37	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEMBE -BRASS ROAD TO SUB-CONSTRUCTION FOR SANDFILLING ON THE ROAD ALIGNMENT	15	2,749,893,023.26	0.00	0.00	0.00	(100)	
CONSTRUCTION OF NEMBE -BRASS ROAD TO SUB-CONSTRUCTION FOR SANDFILLING ON THE ROAD ALIGNMENT	16	500,000,000.00	0.00	0.00	0.00	(100)	
SAND SEARCH ON BORO PITS AT NEMBE /BRASS	17	100,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF OGIRIKI ROUND ABOUT TO STADIUM IN NEMBE CITY	18	106,520,130.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT OGBOLOMABIRI TOWN NEMBE LGA	19	40,500,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF SCIENCE /LABORATORY EQUIPMENT AT CSS FANTUA IN NEMBE	20	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MINGI ROAD, OGBOLOMABIRI NEMBE	21	22,649,392.25	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-NEMBE LOCAL GOVERNMENT							
CONSTRUCTION OF 450M SENATOR DOUYE DIRI , DRIVE AS REINFORCED CONCRETE ROAD WITH DUAL DRAINAGE AT OPU-NEMBE (BASSAMBIRI)	22	30,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF OGIRIKI ROUND ABOUT TO STADIUM IN NEMBE CITY INCLUDING STREET LIGHTS	23	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT OGBOLOMABIRI TOWN NEMBE LGA	24	60,471,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT AT OGBOLOMABIRI TOWN NEMBE LGA	25	66,150,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		11,400,801,118.72	0.00	0.00	0.00	(100)	
OGBIA LOCAL GOVERNMENT							
LIST OF PROJECTS							
SUPPLY OF FOUR HUNDRED (400) SCHOOL DESK AT COMMUNITY SECONDARY SCHOOL , AKIPELA	1	13,000,000.00	0.00	0.00	0.00	(100)	
CLEARING OF 35HA FOR RICE CULTIVATION AT OTUESEGA IN OGBIA	2	42,000,000.00	0.00	0.00	0.00	(100)	
OUTSTANDING COMPENSATION AND ACQUISITION OF 100 HECTARES OF LAND AT GREEN VERGE FOR CIVIL SERVANTS RESIDENTIAL LAYOUT ALONG AGBURA /OTUOPOTI	3	23,326,808.50	0.00	0.00	0.00	(100)	
ACQUISITION /COMPENSATION OF 66.27 HECTARES OF LAND TO EXTINGUISH THE RIGHTS OF CUSTOMARY OWNERS, ALONG YENEGWE -KOLO-OTUOKE ROAD FOR OVERRIDING PUBLIC INTEREST	4	90,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 600M X 7.3M RIGID PAVEMENT WITH DUAL DRAINAGE AT OGBIA MODEL REFFERAL GENERAL HOSPITAL	5	94,474,593.83	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FENCE AND EXTERNAL WORKS AT OGBIA REFFERAL GENERAL HOSPITAL	6	67,860,137.50	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1- OGBIA LOCAL GOVERNMENT							
CONSTRUCTION OF WATER SCHEME FOR OGBIA MODEL REFERRAL HOSPITAL	7	21,954,886.86	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF SOLAR LIGHTS AT AGBURA	8	177,014,300.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT OWEMA COMMUNITY COMPREHENSIVE SECONDARY SCHOOL	9	20,061,923.18	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF ONUEBUM -OTUOKE ROAD	10	2,354,328,959.43	0.00	0.00	0.00	(100)	
REHABILITATION OF IMIRINGI ROAD , INCLUDING 2NOS DOUBLE BOX CULVERT	11	260,814,067.61	0.00	0.00	0.00	(100)	
REHABILITATION OF ELEBELE ROAD INCLUDING CONSTRUCTION OF 600 METER CURVE WITH THE REPLACEMENT OF IRON BRIDGES ALONG THE ROAD	12	1,471,460,955.00	0.00	0.00	0.00	(100)	
OUTSTANDING COMPENSATION AND ACQUISITION OF 100 HECTARES OF LAND AT GREEN VERGE FOR CIVIL SERVANTS RESIDENTIAL LAYOUT ALONG AGBURA /OTUOPOTI	13	23,326,808.50	0.00	0.00	0.00	(100)	
ACQUISITION /COMPENSATION OF 66.27 HECTARES OF LAND TO EXTINGUISH THE RIGHTS OF CUSTOMARY OWNERS, ALONG YENEGWE -KOLO-OTUOKE ROAD FOR OVERRIDING PUBLIC INTEREST	14	105,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY AT OWEMA COMMUNITY COMPREHENSIVE SECONDARY SCHOOL, OTAKEME	15	20,061,923.18	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE(5) SELF CONTAIN TEACHERS QUARTERS AT OCCSS OTAKEME	16	24,028,480.08	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE(5) SELF CONTAIN TEACHERS QUARTERS AT OCCSS OTAKEME	17	24,028,480.07	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (260MX7M) WITH DUAL AT EKE CLOSE OFF INDUSTRY ROAD IMIRINGI ROAD	18	87,402,569.10	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1400 SEATER CAPACITY PAVILLON AT OGBIA TOWN	19	74,413,500.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-NEMBE LOCAL GOVERNMENT							
COMPLETION OF MODEL REFERRAL GENERAL HOSPITAL OGBIA	20	161,400,521.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (260MX7M) WITH DUAL AT EKE CLOSE OFF INDUSTRY ROAD IMIRINGI ROAD	21	44,249,225.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ABADI RIGID PAVEMENT ROAD WITH DOUBLE DRAIN AND TWO SINGLE CELL BOX CULVERTS AT KOLO COMMUNITY	22	109,929,900.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1400 SEATER CAPACITY PAVILLON AT OGBIA TOWN	23	24,804,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (260MX7M) WITH DUAL AT EKE CLOSE OFF BLK INDUSTRY ROAD IMIRINGI ROAD	24	37,458,243.90	0.00	0.00	0.00	(100)	
COMPLETION OF OGBIA REFERRAL HOSPITAL	25	80,550,260.80	0.00	0.00	0.00	(100)	
MOBILIZATION FOR CONSTRUCTION OF WATER SCHEME FOR OGBIA MODEL REFERRAL HOSPITAL	26	9,409,237.22	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1400 SEATER CAPACITY PAVILLON AT OGBIA TOWN	27	74,413,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1400 SEATER CAPACITY PAVILLON AT OGBIA TOWN	28	74,413,500.00	0.00	0.00	0.00	(100)	
COMPLETION OF OGBIA REFERRAL HOSPITAL	29	40,274,917.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (1000MX7.3) WITH DUAL DRAINS AT OLOGOGHE	30	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (1000MX7.3) WITH DUAL DRAINS AT OLOGOGHE	31	117,770,172.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PHASE 1 RIGID PAVEMENT ROAD OGBIA LGA WITH 925X7.3M DUAL DRAINS	32	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 615M OGBIA TOWN GOVERNMENT MODEL SEC SCHOOL RIGID PAVMENT ROAD OGBIA	33	70,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF IMIRINGI ROAD , INCLUDING 2NOS DOUBLE BOX CULVERT	34	130,300,613.48	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-NEMBE LOCAL GOVERNMENT							
RENOVATION OF CIVIL CENTRE AT ORUMA COMMUNITY	35	36,282,911.56	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HOSTEL BLOCK AT MODEL SECONDARY SCHOOL OTUASEGA	36	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (260MX7M) WITH DUAL AT EKE CLOSE OFF BLK INDUSTRY ROAD IMIRINGI ROAD	37	43,701,284.55	0.00	0.00	0.00	(100)	
RENOVATION AND UPGRADE OF PATIENCE JONATHAN PAVILION AT OTUOKE TOWN OGBIA	38	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (1000MX7.3) WITH DUAL DRAINS AT OLOGOGHE	39	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT WITH DUAL DRAINAGE AND A 20M SPAN BRIDGE AT OTUOPOTI	40	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1400 SEATER CAPACITY PAVILLON AT OGBIA TOWN	41	50,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 3010, 2-SEATER DESKS AND CHAIR FOR FORTY THREE SCHOOLS IN OGBIA LGA	42	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PRINCIPAL QUARTERS AND 2 UNITS OF SEMI DETACHED 1 BEDROOM FLAT STAFF QUARTERS AT CSS OTUOPOTI	43	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ABADI RIGID PAVEMENT ROAD WITH DOUBLE DRAIN AND TWO SINGLE CELL BOX CULVERTS AT KOLO COMMUNITY	44	218,326,073.16	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 600M X 7.3M RIGID PAVEMENT WITH DUAL DRAINAGE AT OGBIA MODEL REFFERAL GENERAL HOSPITAL	45	36,132,215.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CIVIC CENTRE AT ORUMA COMMUNITY	46	400,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (260 X7M) WITH DUAL DRAINS AT EKE CLOSE OFF BLOCK INDUSTRY ROAD IMIRINGI ROAD PHASE 2	47	43,701,283.55	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-NEMBE LOCAL GOVERNMENT							
REHABILITATION OF IMIRINGI ROAD INCLUDING 2 NOS DOUBLE BOX CULVERTS AS ADDITIONAL WORK	48	300,000,000.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF ONUEBUM -OTUOKE ROAD	49	485,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 600M X7.3M RIGID PAVEMENT WITH DUAL DRAINAGE AT OGBIA MODEL REFERRAL HOSPITAL OGBIA	50	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT (260 X7M) WITH DUAL DRAINS AT EKE CLOSE OFF BLOCK INDUSTRY ROAD IMIRINGI ROAD PHASE 2	51	37,458,243.90	0.00	0.00	0.00	(100)	
SUB - TOTAL		8,095,134,996.85	0.00	0.00	0.00	(100)	
EKEREMOR LOCAL GOVERNMENT							
LIST OF PROJECTS							
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CPS OKU-AGHORO IN EKELGA	1	24,728,194.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CSS OGBOSUWARE EKELGA	2	24,752,946.82	0.00	0.00	0.00	(100)	
SANDFILLING , LANDSCAPING AND INTERLOCKING OF CORPERS LODGE AT AYAMASSA	3	24,454,883.27	0.00	0.00	0.00	(100)	
SANDFILLING , LANDSCAPING AND INTERLOCKING OF CORPERS LODGE AT AYAMASSA	4	24,454,883.27	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WATER PROJECT AT PERETORUGBENE PRIMARY HEALTH CENTER	5	4,620,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SIX (6) CLASSROOM BLOCK WITH OFFICE AT KENIYINBO PRIMARY SCHOOL TORUGBENE COMMUNITY	6	15,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AND LABORATORY AT CSS AYAMASSA EKELGA	7	23,162,108.20	0.00	0.00	0.00	(100)	
MAINTENNCE /OVERHAULING OF 365KVA GENERATING SETS AT OGBRIGBENE COMMUNITY	8	3,250,000.00	0.00	0.00	0.00	(100)	
OUTSTANDING BALANCE FOR WOOD SUPPLIED TO EKEREMOR GENERAL HOSPITAL	9	1,075,150.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-EKEREMOR LOCAL GOVERNMENT							
RENOVATION OF SIX (6) CLASSROOM BLOCK/ADDITIONAL WORKS AT CPS , BILABIRI IN EKELGA	10	3,002,360.05	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CPS OKU-AGHORO IN EKELGA	11	24,728,194.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT MSS, EKEREMOR	12	7,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS 1,AGOROGBENE	13	24,142,804.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CSS OGBOSUWARE EKELGA	14	24,752,946.82	0.00	0.00	0.00	(100)	
SUPPLY OF 400 UNITS OF DUAL SCHOOL DESK AT CPS 2 AYAMASSA	15	24,750,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF 400 UNITS OF DUAL SCHOOL DESK AT CPS 2 AYAMASSA	16	24,750,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT ST ANTHONY'S PRIMARY SCHOOL , TORU -ENDORO	17	20,634,175.20	0.00	0.00	0.00	(100)	
CONSRUCTION OF PERIMETER FENCE AT CORPERS LODGE AYAMASSA	18	24,810,150.11	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT AT CSS , OGBOTOBO	19	24,834,494.74	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SIX (6) CLASSROOM BLOCK WITH OFFICE AT KENIYINBO PRIMARY SCHOOL TORUGBENE COMMUNITY	20	12,000,000.00	0.00	0.00	0.00	(100)	
REVALIDATION OF CONTRACT FOR THE RECONSTRUCTION OF FAILED SHORE PROTECTION AND SANDFILLING WORKS AT MODEL SECONDARY SCHOOL EKEREMOR	21	254,649,828.00	0.00	0.00	0.00	(100)	
REVALIDATION OF CONTRACT FOR THE RECONSTRUCTION OF FAILED SHORE PROTECTION AND SANDFILLING WORKS AT MODEL SECONDARY SCHOOL EKEREMOR	22	415,928,052.40	0.00	0.00	0.00	(100)	
REVALIDATION OF CONTRACT FOR THE RECONSTRUCTION OF FAILED SHORE PROTECTION AND SANDFILLING WORKS AT MODEL SECONDARY SCHOOL EKEREMOR	23	178,254,879.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT PERETORUGBENE EKEREMOR	24	118,869,300.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-EKEREMOR LOCAL GOVERNMENT							
REVALIDATION OF CONTRACT FOR THE RECONSTRUCTION OF FAILED SHORE PROTECTION AND SANDFILLING WORKS AT MODEL SECONDARY SCHOOL EKEREMOR	25	282,944,256.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT CPS LALAGERE IN ERELGA	26	14,856,108.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT AT CSS , OGBOTOBO	27	24,834,494.74	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SIX (6) CLASSROOM BLOCK AT CSS AYAMASSA	28	23,162,108.20	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT CPS , LALUGBENE ERELGA	29	34,664,252.35	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CORPERS LODGE AYAMASSA	30	23,810,150.10	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT ST ANTHONY'S PRIMARY SCHOOL TORU - NDORO	31	20,634,175.19	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT AT CENTRAL COMMUNITY SECONDARY SCHOOL , OGBOTOBO	32	24,678,486.15	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT TO EGBEMO COMPREHENSIVE SECONDARY SCHOOL AZAGBENE.	33	24,460,490.43	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF SCIENCE AND LABORATORY EQUIPMENT TO EGBEMO COMPREHENSIVE SECONDARY SCHOOL AZAGBENE.	34	24,460,490.43	0.00	0.00	0.00	(100)	
ELECTRIFICATION OF EBEDEBIRI IN SAGBAMA AND SOLAR LIGHTS AT AYAMASSA IN EKEREMOR	35	136,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF 20KVA GENERATOR SET AT AYAMASSA PRIMARY HEALTH CENTER	36	700,000.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF FAILED SHORE PROTECTION AND SANDFILLING WORKS AT MODEL SECONDARY SCHOOL EKEREMOR TOWN	37	70,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-EKEREMOR LOCAL GOVERNMENT							
CONSTRUCTION AND EXPANSION OF RIGID PAVEMENT AT HON EBEBI ROAD ALEIBIRI	38	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3KM CONCRETE ROAD WITH 3 CULVERT BETWEEN AMAZOR AND AGEI IN EKEREMOR LGA	39	141,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT PERETORUGBENE EKEREMOR	40	118,869,300.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT EKEREMOR TOWN	41	117,900,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD LINKING TO HARAMA COMMUNITIES AYAMASSA	42	150,000,000.00	0.00	0.00	0.00	(100)	
RETENTION FOR THE RENOVATION OF REFERRAL GENERAL HOSPITAL EKEREMOR	43	2,441,860.47	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AZIKPOKPOWAR 1&2 WALKWAY /LANDING JETTY AND REST HOUSE EKEREMOR	44	35,454,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT ALEIBIRI	45	18,306,907.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WATER PROJECT AT PERETORUGBENE PRIMARY HEALTH CENTER	46	15,400,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AZIKPOKPOWAR 1&2 WALKWAY /LANDING JETTY AND REST HOUSE EKEREMOR	47	34,988,903.12	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AZIKPOKPOWAR 1&2 WALKWAY /LANDING JETTY AND REST HOUSE EKEREMOR	48	34,988,903.12	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILON AT EKEREMOR TOWN	49	30,862,033.49	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT EKEREMOR	50	35,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD LINKING TO HARAMA COMMUNITIES AYAMASSA	51	40,000,000.00	0.00	0.00	0.00	(100)	
CNSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS -SPUR AT EKEREMOR COMMUNITY	52	80,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
NOTE 1-EKEREMOR LOCAL GOVERNMENT							
CONSTRUCTION OF 563M X7M RIGID PAVEMENT ROAD WITH DUAL DRAINS AT EKEREMOR	53	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CONCRETE ROAD PAVEMENT BETWEEN THE NDDC BRIDGE IN EKEREMOR	54	70,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 800M X 6M DUAL DRAIN CONCRETE ROAD AT GOVT TECHNICAL COLLEGE AYAMASA	55	59,880,239.52	0.00	0.00	0.00	(100)	
SUPPLY OF SAND AT AYAMASSA	56	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3KM CONCRETE ROAD WITH 3 CULVERT BETWEEN AMAZOR AND AGEE IN EKEREMOR LGA	57	49,350,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS -SPUR AT EKEREMOR	58	130,688,208.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD LINKING TO HARAMA COMMUNITIES AYAMASSA	59	150,000,000.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF FAILED 2.9KM BY 6M RIGID PAVEMENT AT ALEIBIRI COMMUNITY	60	146,009,700.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3KM CONCRETE ROAD WITH 3 CULVERT BETWEEN AMAZOR AND AGEE IN EKEREMOR LGA	61	42,300,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AZIKPOKPOWAR 1&2 WALKWAY /LANDING JETTY AND REST HOUSE EKEREMOR	62	12,748,193.76	0.00	0.00	0.00	(100)	
SUB-TOTAL		3,654,998,613.06	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
LIST OF PROJECTS							
RENOVATION OF SIX(6) CLASSROOM BLOCK WITH TOILETS AND OFFICES AT COMMUNITY PRIMARY SCHOOL ANGALABIRI	1	16,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCING AT CPS 1 AGOROGENE	2	24,142,804.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY (100M X3M PHASE 2)AKEDDEI IN SALGA	3	24,638,984.13	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY (100M X3M PHASE 2)AKEDDEI IN SALGA	4	24,638,984.13	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY (100M X3M PHASE 2)AKEDDEI IN SALGA	5	24,638,984.13	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 5UNITS OF SEMI DETACHED SELF -CONTAIN CORPERS LODGE AT CPS 2 AKEDDEI	6	24,757,611.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF WALKWAY (100M X3M PHASE 1)AKEDDEI IN SALGA	7	24,638,984.13	0.00	0.00	0.00	(100)	
PROVISION AND INSTALLATION OF 22 NOS OF ALL IN ONE SOLAR POWERED STREETLIGHTS IN SAGBAMA	8	4,990,936.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND INSTALLATION OF A GENERATOR FOR TORU-ORUA	9	33,275,000.00	0.00	0.00	0.00	(100)	
EXTENSION OF 11KV LINE AND INSTALLATION OF 1252KVA TRANSFORMER AT THE STARCH FACTORY IN EBEDEBIRI	10	48,232,000.00	0.00	0.00	0.00	(100)	
REVAMPING OF A 500KVA GENERATOR AT TORU ORUA	11	13,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT COMMUNITY PRIMARY SCHOOL KUNU-ADAGBABIRI	12	17,562,733.81	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) BEDROOM BLOCK AT CPS2 OFONI	13	23,456,103.56	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 5UNITS OF SEMI DETACHED SELF -CONTAIN CORPERS LODGE AT CPS 2 AKEDDEI	14	24,757,611.25	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
CONSTRUCTION OF FENCE AND EXTERNAL WORKS AT AGBERE COTTAGE HOSPITAL AGBERE	15	158,624,999.86	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT MEIN GRAMMER SCHOOL OGOBIRI	16	24,301,564.59	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 11 UNITS OF LOW COST 2 BEDROOM BUNGALOWS AT BOLOU-ORUA	17	18,612,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTERS QUARTERS AT CPS2 SAGBAMA	18	19,467,839.36	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT EGBEPOLOU AMA IN SAGBAMA	19	24,995,172.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS ERIAMA	20	24,261,321.95	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT CSS ELEMIBIRI IN SAGBAMA	21	24,272,835.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FOUR (4) SELF CONTAIN CORPERS LODGE AT COMMUNITY SECONDARY SCHOOLK , TUNGBO	22	22,456,166.24	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE UNITS (5) UNITS OF SELF CONTAIN TEACHERS QUARTERS IN OGBOKIRI SAGBAMA	23	24,451,240.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE UNITS (5) UNITS OF SELF CONTAIN TEACHERS QUARTERS AT CPS 1 AGBERE SAGBAMA	24	24,375,496.21	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ONRE (1) HOSTEL BLOCK AT TEACHERS TRAINING INSTITUTE (TTI) BOLOU ORUA	25	10,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF SIX (6) CLASSROOM BLOCK AT MEIN GRAMMER SCHOOL OGOBIRI	26	24,301,562.59	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 410 UNITS OF SCHOOL DESKS AT COMMUNITY SCHOOL , TUNGBO	27	19,250,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 350 UNITS OF SCHOOL DESKS AT COMMUNITY PRIMARY SCHOOL ODoni	28	20,250,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF THREE (3) BEDROOM BLOCK AT CPS ISONI	29	19,493,672.89	0.00	0.00	0.00	(100)	
RENOVATION OF THREE (3) CLASSROOM BLOCK AND ADDITIONAL CONSTRUCTION OF (3) THREE CLASSROOM BLOCK , HEADMASTERS OFFICE , STORE ,TOILETS AT CPS EGBEPOLOU-GBENE IN SAGBAMA	30	25,041,181.50	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
RENOVATION OF CORPERS LODGE AT COMMUNITY SECONDARY SCHOOL AKEDDEI	31	23,975,435.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TORU-ORUA(OKA LANE) , BOLOU-ORUA, KABEAMA, AMATOLO, OKUMBIRI, TORU -EBENI ROAD	32	5,649,633,198.28	0.00	0.00	0.00	(100)	
REHABILITATION OF FAILED SECTIONS ALONG THE SAGBAMA/EKEREMOR ROAD	33	561,678,059.68	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD	34	2,574,461,130.73	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD	35	1,752,739,118.03	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT INTERNAL ROAD AT TAMBIRI , AGBERE	36	37,720,737.73	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT INTERNAL ROAD AT TROFANI TOWN	37	37,720,737.73	0.00	0.00	0.00	(100)	
CONSTRUCTION OF INTERNAL ROAD (RIGID PAVEMENT) IN ANGALABIRI	38	105,283,157.68	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD	39	2,636,331,890.73	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD	40	1,647,152,573.22	0.00	0.00	0.00	(100)	
CONSTRUCTION OF INTERNAL ROAD (RIGID PAVEMENT) IN ANGALABIRI	41	52,641,500.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT INTERNAL ROAD AT TROFANI TOWN	42	37,720,737.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT INTERNAL ROAD AT TAMBIRI , AGBERE	43	24,947,750.00	0.00	0.00	0.00	(100)	
ELEVATION OF REPAIR DYKE IN ANGIAMA SALGA	44	2,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SOLAR POWER ICT LIBRARY AND VIEWING CENTRE AT SAGBAMA	45	49,500,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FIVE(5) UNITS OF SELF CONTAIN TEACHERS QUARTERS AT OGBOKIRI	46	24,451,240.76	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
CONSTRUCTION OF FIVE(5) UNITS OF SELF CONTAIN TEACHERS QUARTERS AT CPS AGBERE	47	24,375,496.20	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEADMASTERS QUARTERS AT CPS2 SAGBAMA	48	19,467,839.36	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT CPS EGBEPOLOU-AMA	49	24,995,172.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CPS ERIAMA	50	24,261,321.95	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FOUR (4) SELF CONTAIN CORPERS LODGE AT COMMUNITY SECONDARY SCHOOL , TUNGBO	51	22,456,166.24	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 410 UNITS OF SCHOOL DESKS AT COMMUNITY SCHOOL , TUNGBO	52	19,250,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND SUPPLY OF 350 UNITS OF SCHOOL DESKS AT COMMUNITY PRIMARY SCHOOL ODOI	53	20,250,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF THREE (3) CLASSROOM BLOCK AT CPS ISONI	54	19,493,672.89	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT EARLY CHILD CARE DEVELOPMENT CENTRE AKEDDEI	55	24,930,250.35	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AND TWO TOILETS AT CPS2 AKEDDEI	56	24,979,285.16	0.00	0.00	0.00	(100)	
RENOVATION OF CORPERS LODGE AT COMMUNITY SECONDARY SCHOOL AKEDDEI	57	23,975,435.25	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AT EARLY CHILD CARE DEVELOPMENT CENTRE AKEDDEI	58	24,930,250.35	0.00	0.00	0.00	(100)	
RENOVATION OF SIX(6) CLASSROOM BLOCK AND TWO TOILETS AT CPS2 AKEDDEI	59	24,979,285.16	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CSS EBEDEBIRI	60	48,432,013.03	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 11 UNITS OF LOW COST 2 BEDROOM BUNGALOWS AT BOLOU-ORUA	61	37,224,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 11 UNITS OF LOW COST 2 BEDROOM BUNGALOWS AT BOLOU-ORUA	62	44,668,800.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MOTOR PARK AT OFONI	63	31,703,100.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
PURCHASE OF TOOLS AND EQUIPMENT FOR GTC OFONI	64	194,300,946.00	0.00	0.00	0.00	(100)	
RENOVATION AND FENCING OF STRUCTURES IN GENERAL HOSPITAL AT OFONI	65	61,265,576.22	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1KM X 1.2M RETAINING WALL AT EBDEBIRI SAGBAMA	66	75,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION AND FENCING OF STRUCTURES IN GENERAL HOSPITAL AT OFONI	67	61,265,576.22	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAGBAMA /EKEREMOR ROAD	68	153,996,517.05	0.00	0.00	0.00	(100)	
CONSTRUCTION OF COTTAGE HOSPITAL AGBERE SAGBAMA	69	6,786,534.11	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT OFONI	70	77,597,400.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT WITH DUAL DRAINS SPUR 1 AT OFONI	71	54,889,074.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS SPUR 2A AT OFONI	72	80,119,432.80	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT SHELL ROAD EXTENSION WITH DUAL DRAINS SOUR 3 AT OFONI	73	76,076,915.40	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TUNGBO LINEER ROAD IN TUNGBO COMMUNITY	74	36,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS SPUR AT ANGALABIRI	75	87,552,036.00	0.00	0.00	0.00	(100)	
RENOVATION OF POLICE STATION AND QUARTERS IN SAGBAMA	76	91,581,447.77	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OPU-ODONI AND KORUKUMOR ROAD LINKING ADOKU ROAD ODONI	77	77,586,506.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT BOLOU- ORUA	78	29,145,401.20	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1KMX1.2M RETAINING WALL AT EBEDEBIRI	79	75,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF THE FAILED SECTION OF AGBERE CONCRETE SHORELINE PROTECTION WORK	80	123,175,414.69	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD							



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
WITH DUALDRAINS -SPUR AT ANGALABIRI	81	26,366,646.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EYANVWIEN RIGID PAVEMENT AT OFONI	82	41,760,633.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 128 UNITS MARKET OPEN SHOPS AT OFONI COMMUNITY	83	36,412,234.42	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OGBE RIGID PAVEMENT ROAD AT OFONI COMMUNITY	84	32,979,048.01	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 64 UNITS LOCKED UP MARKET STORES WITH 14UNITS PUBLIC TOILETS AT OFONI SALGA	85	29,351,441.64	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS -SPUR AT AMANAGBENE	86	102,694,572.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT INTERNAL ROAD AT TROFANI TOWN	87	82,326,131.14	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OPU-ODONI AND KORUKUMOR ROAD LINKING ADOKU ROAD ODONI	88	31,034,602.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILLON AT BOLOU- ORUA	89	2,599,610.20	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUALDRAINS -SPUR AT ANGALABIRI	90	102,144,042.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OPU-ODONI AND KORUKUMOR ROAD LINKING ADOKU ROAD ODONI	91	65,237,016.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD AT ASANAKPO STREET IN ODONI COMMUNITY	92	61,007,874.00	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF SAGBAMA -TUNGBO ROAD INCLUDING THE CONSTRUCTION OF THREE (3) NOS DOUBLE BOX CULVERT	93	120,400,670.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF JUNIOR STAFF QUARTERS AT UNIVERSITY OF AFRICA , TORU ORUA	94	9,396,463.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF POLICE POST DPO'S RESIDENCE AND FIVE UNIT SELF CONTAIN AT OFONI COMMUNITY	95	58,372,869.47	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
CONSTRUCTION OF SOLAR POWER ICT LIBRARY AND VIEWING CENTRE AT SAGBAMA	96	50,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF POLICE STATION AND QUARTERS IN SAGBAMA	97	20,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1KM X 1.2M RETAINING WALL AT EBDEBIRI SAGBAMA	98	75,000,000.00	0.00	0.00	0.00	(100)	
COMPENSATION OF 7.41 HECTARES OF LABD FOR THE CONSTRUCTION OF MODERN MARKET, POLICE STATION CIVIC CENTRE AND TECHNICAL COLLEGE OFONI	99	81,943,587.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 128 UNITS MARKET OPEN SHOPS AT OFONI COMMUNITY	100	350,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 484M/7.3M ROAD PAVEMENT ROAD SAGBAMA TOWN	101	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS -SPUR AT AMANAGBENE	102	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SAGBAMA /TUNGBO ROAD	103	60,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FENCING AND LANDSCAPING WORK AT BOLOU-ORUA PAVILION SAGBAMA	104	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF POLICE POST DPO'S RESIDENCE AND FIVE UNIT SELF CONTAIN AT OFONI COMMUNITY	105	58,731,869.47	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CONCRETE SEA WALL BOLOU-ORUA	106	50,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION AND FENCING OF STRUCTURES IN GENERAL HOSPITAL AT OFONI	107	36,709,935.54	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MOTOR PARK AT OFONI	108	42,270,800.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FLOOD CONTROL DRAINAGE AT OKAKI ROAD TORU -ORUA	109	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PAVILION AT OFONI SAGBAMA	110	110,000,000.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS -SPUR 1 OFONI	111	33,556,977.34	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT SHELL ROAD EXTENSION WITH DUAL DRAINS SOUR 3 AT OFONI	112	26,175,927.30	0.00	0.00	0.00	(100)	
CONSTRUCTION OF COMMANDER LAWRENCE NWOZOR STREET AS FLEXIBLE PAVEMENT ROAD WITH DUAL DRAINS AT OFONI	113	200,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF POLICE STATION AND QUARTERS IN SAGBAMA	114	25,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF TOOLS AND EQUIPMENTS FOR GOVT SCIENCE AND TECHNICAL COLLEGE OFONI	115	40,479,369.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CSS EBEDEBIRI	116	48,432,013.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF COTTAGE HOSPITAL AGBERE SAGBAMA	117	3,732,593.76	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SOLAR POWER ICT LIBRARY AND VIEWING CENTRE AT SAGBAMA	118	65,500,000.00	0.00	0.00	0.00	(100)	
SUPPLY AND INSTALLATION OF ALL IN ONE SOLAR STREET LIGHT AT ELEMEBIRI	119	64,844,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OGBE RIGID PAVEMENT ROAD AT OFONI COMMUNITY	120	166,727,409.37	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 64 UNITS LOCKED UP MARKET STORES WITH 14UNITS PUBLIC TOILETS AT OFONI SALGA	121	34,252,348.58	0.00	0.00	0.00	(100)	
REHABILITATION OF FAILED SECTIONS ALONG THE SAGBAMA/EKEREMOR ROAD	122	337,006,835.81	0.00	0.00	0.00	(100)	
RENOVATION AND FENCING OF STRUCTURES IN GENERAL HOSPITAL AT OFONI	123	36,709,935.54	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS-SPUR AT ANGALABIRI	124	37,888,787.63	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MOTOR PARK AT OFONI (ADDITIONAL WORKS)	125	31,703,100.00	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 28

SCHEDULE OF DETAILED PURCHASE/CONSTRUCTION OF PPE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2023

LOCATION DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
SAGBAMA LOCAL GOVERNMENT							
REHABILITATION OF FAILED SECTIONS ALONG THE SAGBAMA/EKEREMOR ROAD	126	350,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION FOR TROFANI COMMUNITY ROAD INCLUDING THE CONMSTRUCTION OF THREE NOS DOUBLE CELL BOX CULVERTS	127	60,131,393.26	0.00	0.00	0.00	(100)	
RECONSTRUCTION OF SAGBAMA -TUNGBO ROAD INCLUDING THE CONSTRUCTION OF THREE (3) NOS DOUBLE BOX CULVERT	128	120,400,670.25	0.00	0.00	0.00	(100)	
CONSTRUCTION OF TUNGBO LINEER ROAD IN TUNGBO COMMUNITY	129	24,050,725.06	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 128 UNITS MARKET OPEN SHOPS AT OFONI COMMUNITY	130	84,961,879.76	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EYANVWIEN RIGID PAVEMENT AT OFONI	131	123,673,921.92	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 64 UNITS LOCKED UP MARKET STORES WITH 14UNITS PUBLIC TOILETS AT OFONI SALGA	132	34,234,348.59	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT INTERNAL ROAD AT TROFANI TOWN	133	59,915,475.60	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERIMETER FENCE AT CSS EBEDEBIRI	134	96,864,026.50	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HOTEL AT TORU-ORUA	135	126,300,000.00	0.00	0.00	0.00	(100)	
RENOVATION OF POLICE STATION AND QUARTERS IN SAGBAMA	136	45,790,723.75	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MOTOR PARK AT OFONI	137	31,703,100.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF RIGID PAVEMENT ROAD WITH DUAL DRAINS -SPUR AT AMANAGBENE COMMUNITY	138	71,886,200.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF POLICE POST DPO'S RESIDENCE AND FIVE UNIT SELF CONTAIN AT OFONI COMMUNITY	139	58,372,869.47	0.00	0.00	0.00	(100)	
FENCING OF COLLEGE OF AGRICULTURE	140	150,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF TOOLS AND EQUIPMENT FOR GTC OFONI	141	80,958,727.50	0.00	0.00	0.00	(100)	
SUB-TOTAL		22,421,047,332.04	0.00	0.00	0.00	(100)	
GRAND TOTALS		169,214,104,557.85	0.00	0.00	0.00	(100)	



SUPPLEMENTARY NOTE 29

SCHEDULE OF DETAILED PURCHASE/ CONSTRUCTION OF PPE BY PROGRAMME, 2023

PROGRA MME CODE	PROGRAMME DESCRIPTION	NOTE	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
1	Economic Empowerment Through Agriculture	1	6,783,452,768.20	7,086,514,446.86	7,086,514,446.86	0.00	4.28	5,608,855,065.00
2	Societal Re-Orientation	2	5,934,836,021.23	6,199,984,379.83	6,199,984,379.83	0.00	4.28	4,907,181,669.14
3	Poverty Alleviation	3	3,391,006,104.63	3,542,504,764.31	3,542,504,764.31	0.00	4.28	2,803,831,973.97
4	Improvement to Human Health	4	13,527,862,689.01	28,338,523,365.50	28,338,523,365.50	0.00	52.26	22,429,456,893.81
5	Enhancing Skills and Knowledge	5	20,288,314,991.41	26,497,952,348.83	26,497,952,348.83	0.00	23.43	20,972,676,392.38
6	Housing and Urban Development	6	16,909,827,773.11	17,665,301,565.85	17,665,301,565.85	0.00	4.28	13,981,784,261.55
7	Gender	7	1,690,982,777.29	1,766,530,156.56	1,766,530,156.56	0.00	4.28	1,398,178,426.14
8	Youth	8	6,763,931,109.24	7,066,120,626.34	7,066,120,626.34	0.00	4.28	5,592,713,704.62
9	Environmental Improvement	9	5,918,439,720.56	6,182,855,548.01	6,182,855,548.01	0.00	4.28	4,893,624,491.52
10	Water Resources and Rural Development	10	5,072,948,331.91	5,299,590,469.73	5,299,590,469.73	0.00	4.28	4,194,535,278.45
11	Information Communication and Technology	11	1,690,982,777.29	1,766,530,156.56	1,766,530,156.56	0.00	4.28	1,398,178,426.14
12	Growing the Private Sector	12	1,690,982,777.29	1,766,530,156.56	1,766,530,156.56	0.00	4.28	1,398,178,426.14
13	Reform of Government and Governance	13	6,763,931,109.24	7,066,120,626.34	7,066,120,626.34	0.00	4.28	5,592,713,704.62
14	Power Generation and Distribution	14	21,982,776,105.02	22,964,892,035.58	22,964,892,035.58	0.00	4.28	18,176,319,540.00
15	Transportation	15	18,600,810,550.40	19,431,831,722.41	19,431,831,722.41	0.00	4.28	15,379,962,687.69
16	Road	16	32,203,018,952.00	37,240,817,514.79	14,132,241,252.72	23,108,576,262.07	35.65	11,185,427,409.27
	GRAND TOTAL		169,214,104,557.85	199,882,599,884.07	176,774,023,622.00	23,108,576,262.07		139,913,618,350.43



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives Description	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
1	Economic Empowerment Through Agriculture (General)							
	10101	Purchase of Fertilizer	-	425,190,866.81	425,190,866.81	-	100	-
	10202	Purchase of improved seedlings	-	354,325,722.34	354,325,722.34		100	-
	10203	Establishment of Agricultural Co-operative Society	2,035,035,830.46	1,417,302,889.37	1,417,302,889.37	-	-44	2,035,035,756.94
	10301	Finance Management Training for Farmers	1,017,517,915.23	992,112,022.56	992,112,022.56	-	-3	1,017,517,878.47
	10302	Purchase of Modernized Farm Equipment	678,345,276.82	708,651,444.69	708,651,444.69	-	4	678,345,252.31
	10303	Appropriate Farming Technology	814,014,332.18	921,246,878.09	921,246,878.09	-	12	814,014,302.77
	10305	Training of Farmers on Modern Technology of Farming	1,017,517,915.23	1,204,707,455.97	1,204,707,455.97	-	16	1,017,517,878.47
	10306	Construction of Silos / Storage facilities	1,221,021,498.28	1,062,977,167.03	1,062,977,167.03	-	-15	1,221,021,454.16
		Sub-Total	6,783,452,768.20	7,086,514,446.86	7,086,514,446.86	-		6,783,452,523.12
2	Societal Re-Orientation (General)					-		
	20101	Enlightenment Campaign on Government Policies	712,180,322.55	743,998,125.58	743,998,125.58	-	4	712,180,296.82
	20102	Partnering with NGOs, CBO, CSO, FBOs, etc	296,741,801.06	309,999,218.99	309,999,218.99	-	4	296,741,790.34
	20201	Empowering relevant Anti-corruption Agencies	1,186,967,204.25	1,239,996,875.97	1,239,996,875.97	-	4	1,186,967,161.36
	20202	Sanitization of the Public against Corruption	178,045,080.64	185,999,531.39	185,999,531.39	-	4	178,045,074.20
	20301	Establishment of more Schools	1,483,709,005.31	1,549,996,094.96	1,549,996,094.96	-	4	1,483,708,951.70



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
	20302	Teachers Training and Retraining				-	4	
			830,877,042.97	867,997,813.18	867,997,813.18			830,877,012.95
	20303	Provision of Teaching Aids				-	4	
			949,573,763.40	991,997,500.77	991,997,500.77			949,573,729.09
	20304					-		-
	20305	Establishment of Public Libraries				-	4	
			296,741,801.06	309,999,218.99	309,999,218.99			296,741,790.34
		Sub-Total	5,934,836,021.23	6,199,984,379.83	6,199,984,379.83	-		5,934,835,806.81
3	Poverty Alleviation					-		
	30101	Provision of Micro Credit Facilities				-	4	
			508,650,915.69	531,375,714.65	531,375,714.65			508,650,897.32
	30102	Empowering of Relevant Poverty Alleviation Agencies				-	4	
			67,820,122.09	70,850,095.29	70,850,095.29			67,820,119.64
	30103	Vocational Training				-	4	
			678,201,220.93	708,500,952.86	708,500,952.86			678,201,196.42
	30201	Provision of Safe Drinking Water				-	4	
			271,280,488.37	283,400,381.15	283,400,381.15			271,280,478.57
	30202	Provision of Healthcare Sanitation				-	4	
			373,010,671.51	389,675,524.07	389,675,524.07			373,010,658.03
	30204	Provision of Basic Education				-	4	
			644,291,159.88	673,075,905.22	673,075,905.22			644,291,136.60



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
	30205	Provision of Stable Electricity supply	847,751,526.16	885,626,191.08	885,626,191.08	-	4	847,751,495.53
		Sub-Total	3,391,006,104.63	3,542,504,764.31	3,542,504,764.31	-		3,391,005,982.12
4	Improvement to Human Health (General)							
	40101	Construction / Rehabilitation of Health Centres	2,705,572,537.80	5,567,704,673.10	5,467,704,673.10		51	5,425,319,577.54
	40102	Equipping Health Centres	2,029,179,403.35	4,350,778,504.83	4,450,778,504.83		53	4,068,989,683.16
	40103	Provision of Affordable Drugs	811,671,761.34	1,708,311,401.93	1,716,311,401.93		52	1,627,595,873.26
	40105	Training and Retraining Health Personnel	946,950,388.23	1,975,696,635.59	1,967,696,635.59		52	1,898,861,852.14
	40201	Prevention of Mother to Child Transmission	541,114,507.56	1,218,540,934.62	1,303,540,934.62		56	1,085,063,915.51
	40202	Provision of Anti-Retroviral drugs / Commodities	1,352,786,268.90	2,748,852,336.55	2,663,852,336.55		51	2,712,659,788.77
	40203	Provision of Testing and Counseling Services	744,032,447.90	1,563,618,785.10	1,568,618,785.10		52	1,491,962,883.82
	40204	Strengthen Health Public-Private Partnership	608,753,821.01	1,270,233,551.45	1,265,233,551.45		52	1,220,696,904.95



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
	40301	Immunization	1,623,343,522.68	3,470,622,803.86	3,540,622,803.86		53	3,255,191,746.52
	40302	Provision of drugs and other Commodities	1,352,786,268.90	2,763,852,336.55	2,693,852,336.55		51	2,712,659,788.77
	40303	Awareness Campaign	811,671,761.34	1,700,311,401.93	1,700,311,401.93		52	1,627,595,873.26
		Sub-Total	13,527,862,689.01	28,338,523,365.50	28,338,523,365.50			27,126,597,887.70
5	Enhancing Quality Education (General)							
	50101	Establishment of Bursary Scheme	811,532,599.66	1,041,918,093.95	1,023,918,093.95		22	1,014,589,629.73
	50102	Provision of Teaching Aids	2,434,597,798.97	3,197,754,281.86	3,215,754,281.86		24	3,043,768,889.20
	50103	Enlightenment of Stakeholders (PTA)	1,521,623,624.36	1,997,346,426.16	2,007,346,426.16		24	1,902,355,555.75
	50104	Construction/Rehabilitation of School Infrastructure	6,086,494,497.42	7,939,385,704.65	7,929,385,704.65		23	7,609,422,222.99
	50105	Training and Retraining of Teachers	3,043,247,248.71	4,039,692,852.32	4,104,692,852.32		25	3,804,711,111.50
	50201	Review of Curriculum contents	1,217,298,899.48	1,589,877,140.93	1,589,877,140.93		23	1,521,884,444.60
	50202	Investment in Research and Development	2,028,831,499.14	2,584,795,234.88	2,519,795,234.88		22	2,536,474,074.33
	50203	Training and Retraining of Teachers / Instructors	912,974,174.61	1,178,407,855.70	1,164,407,855.70		23	1,141,413,333.45



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
V	50204	Recruitment of Qualified Teachers	304,324,724.87	411,469,285.23	425,469,285.23		26	380,471,111.15
		Community Sensitization					24	
	50301		811,532,599.66	1,069,918,093.95	1,079,918,093.95			1,014,589,629.73
	50302	Establishment of more Girls Schools	1,115,857,324.53	1,447,387,379.19	1,437,387,379.19		23	1,395,060,740.88
		Sub-Total	20,288,314,991.41	26,497,952,348.83	26,497,952,348.83			25,364,740,743.31
6	Housing and Urban Development (General)							
	60102	Empowering of Mortgage Institutions	2,536,474,165.97	2,619,795,234.88	2,589,795,234.88		3	2,536,474,074.33
	60103	Provision of Basic Infrastructure	14,373,353,607.14	15,045,506,330.97	15,075,506,330.97		4	14,373,353,087.84
		Sub-Total	16,909,827,773.11	17,665,301,565.85	17,665,301,565.85			16,909,827,162.17
7	Gender (General)							
	70101	Provision of Credit Facilities & Investment	388,926,038.78	406,301,936.01	406,301,936.01	-	4	388,926,024.73
	70102	Establishment of Vocational Training Centres	879,311,044.19	918,595,681.41	918,595,681.41	-	4	879,311,012.42



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
	70103	Sanitization of Communities	422,745,694.32	441,632,539.14	441,632,539.14		4	422,745,679.05
		Sub-Total	1,690,982,777.29	1,766,530,156.56	1,766,530,156.56			1,690,982,716.20
8	Youth Development (General)							
	80101	Provision of Vocational Training Schemes	1,623,343,466.22	1,701,868,950.32	1,707,868,950.32		5	1,623,343,407.57
	80102	Provision of Micro Credit Facilities	1,082,228,977.48	1,142,579,300.21	1,154,579,300.21		5	1,082,228,938.38
	80202	Youth Vocational Training	3,043,768,999.16	3,167,754,281.85	3,155,754,281.85		4	3,043,768,889.19
	80203	Recreational Schemes	1,014,589,666.39	1,053,918,093.95	1,047,918,093.95		4	1,014,589,629.73
		Sub-Total	6,763,931,109.24	7,066,120,626.34	7,066,120,626.34			6,763,930,864.87
9	Environmental Improvement							
	90101	Afforestation and Reafforestation Scheme	1,183,687,944.11	1,236,571,109.60	1,236,571,109.60		4	1,183,687,901.35
	90102	Procurement of Waste Management Equipment	591,843,972.06	618,285,554.80	618,285,554.80		4	591,843,950.67
	90103	Provision of Drainages	4,142,907,804.39	4,327,998,883.61	4,327,998,883.61		4	4,142,907,654.71
		Sub-Total	5,918 439,720.56	6,182 855,548.01	6,182 855,548.01			5,918 439,506.73



SUPPLEMENTARY NOTE 30

**SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY
PROGRAMME AND PROGRAMME OBJECTIVES**

Programme Code	Programme Description and Programme Objectives Code	Programme Objectives Description	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
10	Water Resources (General)							
	100102	Borehole Water supply Schemes	2,282,826,749.36	2,461,129,385.10	2,461,129,385.10		7	2,282,826,666.88
	100103	Construction / Rehabilitation of Water Plants	2,790,121,582.55	2,838,461,084.63	2,838,461,084.63		2	2,790,121,481.75
		Sub-Total	5,072,948,331.91	5,299,590,469.73	5,299,590,469.73			5,072,948,148.63
11	ICT (General)							
	110101	Establishment of ICT Training Centres	591,843,972.05	618,285,554.80	618,285,554.80		4	591,843,950.67
	110102	Provision of ICT Infrastructure	760,942,249.78	794,938,570.45	794,938,570.45		4	760,942,222.29
	110103	Training and Retraining on ICT	338,196,555.46	353,306,031.31	353,306,031.31		4	338,196,543.24
		Sub-Total	1,690,982,777.29	1,766,530,156.56	1,766,530,156.56			1,690,982,716.20
12	Private Sector Growth and Development (General)							
	120102	Public-Private Partnership	777,852,077.55	618,285,554.80	618,285,554.80		-26	777,852,049.45
	120103	Review of Existing Business Legal Frame Work	152,188,449.96	353,306,031.31	353,306,031.31		57	152,188,444.46
	120104	Provision of Appropriate Infrastructure	33,819,655.55	317,975,428.18	317,975,428.18		89	33,819,654.32



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
	120105	Bailout / Supporting Financial Scheme	727,122,594.24	476,963,142.27	476,963,142.27		52	727,122,567.96
		Sub-Total	1,690,982,777.29	1,766,530,156.56	1,766,530,156.56			1,690,982,716.20
13	Reform of Government and Governance (General)							
	130101	Review of Political Structures	1,690,982,777.31	1,751,530,156.58	1,751,530,156.58		3	1,690,982,716.22
	130102	Review of Civil Service Structures	1,082,228,977.48	1,145,579,300.21	1,145,579,300.21		6	1,082,228,938.38
	130103	Practices	2,367,375,888.24	2,483,142,219.22	2,483,142,219.22		5	2,367,375,802.70
	130104	Training and Retraining	1,623,343,466.22	1,685,868,950.32	1,685,868,950.32		4	1,623,343,407.57
		Sub-Total	6,763,931,109.24	7,066,120,626.34	7,066,120,626.34			6,763,930,864.87
14	Power Generation and Distribution (General)							
	140101	Construction / Rehabilitation of Power Generating Plants	14,288,804,468.26	14,927,179,823.13	14,927,179,823.13		4	14,288,803,952.02
	140102	Upgrade Distribution Facilities	5,275,866,265.21	5,511,574,088.54	5,511,574,088.54		4	5,275,866,074.59
	140103	Protection of Power Infrastructure	2,418,105,371.55	2,526,138,123.91	2,526,138,123.91		4	2,418,105,284.19
		Sub-Total	21,982,776,105.02	22,964,892,035.58	22,964,892,035.58			21,982,775,310.80
15	Transportation (General)							



SUPPLEMENTARY NOTE 30

SUMMARY OF PURCHASE/CONSTRUCTION OF PPE BY PROGRAMME AND PROGRAMME OBJECTIVES

Programme e Code	Programme Description and Programme Objectives Code	Programme Objectives	ACTUAL 2023	FINAL BUDGET YEAR 2023	INITIAL/ORIGINAL BUDGET 2023	SUPPLEMEN TARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022
		Description						
	150101	Construction of New Roads	4,464,194,532.10	4,593,639,613.38	3,262,626,714.44		3	4,464,194,370.81
	150102	Upgrading / Rehabilitation of Existing Roads	10,788,470,119.23	11,300,462,399.00	8,083,847,893.24		5	10,788,469,729.45
	150103	Concessionairing arrangement for Road	3,348,145,899.07	3,537,729,710.03	2,539,470,035.83		5	3,348,145,778.11
		Sub-Total	18,600,810,550.40	19,431,831,722.41	19,431,831,722.41			18,600,809,878.36
16	Roads							
	160101	Rehabilitation and reconstruction of the major trunk roads	28,016,626,488.24	10,929,806,506.20	10,929,806,506.20		-156	11,769,239,704.90
	160102	Concessioning of major and viable routes through PPP	4,186,392,463.76	26,311,011,008.59	1,510,430,066.33	23,108,576,262.07	84	1,758,622,024.87
		Sub-Total	32,203,018,952.00	37,240,817,514.79	14,132,241,252.72	23,108,576,262.07		13,527,861,729.77
Grand Total			169,214,104,557.85	199,882,599,884.07	176,774,023,622.00	23,108,576,262.07		139,913,618,350.43



SUPPLEMENTARY NOTE 31

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2023

CODE	DESCRIPTION	N O T E	ACTUAL YEAR 2023(N)	FINAL BUDGET 2023 (N)	INITIAL/ ORIGINAL BUDGET 2023 (N)	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022 (N)
701	General Public Services	1	26,428,580,970.58	29,721,367,123.71	29,721,367,123.71	0.00	11.08	21,178,072,060.31
702	Defense	2	0			0.00	0.00	0
703	Public Order and Safety	3	3,066,712,697.53	3,448,800,147.37	3,448,800,147.37	0.00	11.08	2,457,455,531.53
704	Economic Affairs	4	153,385,500,123.61	172,496,085,419.88	172,496,085,419.88	23,108,576,262.07	11.08	122,912,735,202.88
705	Environmental Protection	5	49,865,247.11	56,078,051.18	56,078,051.18	0.00	11.08	39,958,626.53
706	Housing and Community Development	6	7,828,843,796.95	8,804,254,034.76	8,804,254,034.76	0.00	11.08	6,273,504,365.04
707	Health	7	5,485,177,182.57	6,168,585,629.45	6,168,585,629.45	0.00	11.08	4,395,448,918.18
708	Recreation, Culture and Religion	8	12,216,985,543.01	13,739,122,538.32	13,739,122,538.32	0.00	11.08	9,789,863,499.58
709	Education	9	37,398,935,335.73	42,058,538,382.61	42,058,538,382.61	0.00	11.08	29,968,969,896.67
710	Social Protection	10	3,465,634,674.44	3,897,424,556.79	3,897,424,556.79	0.00	11.08	2,777,124,543.76
	TOTAL EXPENDITURE		249,326,235,571.54	280,390,255,884.07	280,390,255,884.07	23,108,576,262.07	11.08	199,793,132,644.48



SUPPLEMENTARY NOTE 31

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2023

CODE	DESCRIPTION	N O T E	ACTUAL YEAR 2023(N)	FINAL BUDGET 2023 (N)	INITIAL/ ORIGINAL BUDGET 2023 (N)	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022 (N)
	Note 1 - General Public Services	1						
	Recurrent Expenditure		26,204,218,736.47	29,297,004,889.59	29,297,004,889.59	0.00	10.56	20,953,709,826.20
	Capital Expenditure		224,362,234.12	424,362,234.12	424,362,234.12	0.00	47.13	224,362,234.12
	Sub-Total		26,428,580,970.58	29,721,367,123.71	29,721,367,123.71	0.00	11.08	21,178,072,060.31
	Note 2 - Defence							
	Recurrent Expenditure		0	0.00	0.00	0.00		0
	Capital Expenditure		0	0.00	0.00	0.00		0
	Sub-Total		0	0.00	0.00	0.00		0
	Note 3 - Public Order and Safety	3						
	Recurrent Expenditure		2,917,137,874.79	2,914,800,147.37	2,914,800,147.37	0.00	-0.08	2,307,880,708.78
	Capital Expenditure		149,574,822.74	534,000,000.00	534,000,000.00	0.00	71.99	149,574,822.74
	Sub-Total		3,066,712,697.53	3,448,800,147.37	3,448,800,147.37	0.00	11.08	2,457,455,531.53
	Note 4 - Economic Affairs	4						



SUPPLEMENTARY NOTE 31

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2023

CODE	DESCRIPTION	N O T E	ACTUAL YEAR 2023(N)	FINAL BUDGET 2023 (N)	INITIAL/ ORIGINAL BUDGET 2023 (N)	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022 (N)
	Recurrent Expenditure		121,035,252,423.98	34,225,869,805.74	34,225,869,805.74	0.00	-253.64	90,562,487,503.25
	Capital Expenditure		32,350,247,699.63	138,270,215,614.14	115,161,639,352.07	23,108,576,262.07	91.98	32,350,247,699.63
	Sub-Total		153,385,500,123.61	172,496,085,419.88	149,387,509,157.81	23,108,576,262.07	12.79	122,912,735,202.88
	Note 5 - Environmental Protection	5						
	Recurrent Expenditure		22,194,736.99	-466,221,948.82	-466,221,948.82	0.00	104.76	22,194,736.99
	Capital Expenditure		0	522,300,000.00	522,300,000.00	0.00	100.00	0
	Sub-Total		49,865,247.11	56,078,051.18	56,078,051.18	0.00	11.08	39,958,626.53
	Note 6 - Housing and Community Development	6						
	Recurrent Expenditure		4,903,367,124.46	4,844,777,357.27	4,844,777,357.27	0.00	-1.21	3,348,027,692.55
	Capital Expenditure		2,925,476,672.49	3,959,476,677.49	3,959,476,677.49	0.00	26.11	2,925,476,672.49
	Sub-Total		7,828,843,796.95	8,804,254,034.76	8,804,254,034.76	0.00	11.08	6,273,504,365.04



SUPPLEMENTARY NOTE 31

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2023

CODE	DESCRIPTION	N O T E	ACTUAL YEAR 2023(N)	FINAL BUDGET 2023 (N)	INITIAL/ ORIGINAL BUDGET 2023 (N)	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2022 (N)
	Note 7 - Health	7						
	Recurrent Expenditure		3,653,533,026.61	3,236,941,473.49	3,236,941,473.49	0.00	-12.87	2,563,804,762.22
	Capital Expenditure		1,831,644,155.96	2,931,644,155.96	2,931,644,155.96	0.00	37.52	1,831,644,155.96
	Sub-Total		5,485,177,182.57	6,168,585,629.45	6,168,585,629.45	0.00	11.08	4,395,448,918.18
	Note 8 - Recreation, Culture & Religion	8						
	Recurrent Expenditure		9,708,217,823.01	10,238,354,818.32	10,238,354,818.32	0.00	5.18	7,281,095,779.58
	Capital Expenditure		2,508,767,720.00	3,500,767,720.00	3,500,767,720.00	0.00	28.34	2,508,767,720.00
	Sub-Total		12,216,985,543.01	13,739,122,538.32	13,739,122,538.32	0.00	11.08	9,789,863,499.58
	Recurrent Expenditure		27,586,555,928.77	31,324,158,975.92	31,324,158,975.92	0.00	11.93	20,156,590,489.71
	Capital Expenditure		9,812,379,406.96	10,734,379,406.69	10,734,379,406.69	0.00	8.59	9,812,379,406.96
	Sub-Total		37,398,935,335.73	42,058,538,382.61	42,058,538,382.61	0.00	11.08	29,968,969,896.67
	Note 10 - Social Protection	10						
	Recurrent Expenditure		3,409,813,138.26	3,827,424,556.79	3,827,424,556.79	0.00	10.91	2,721,303,007.58
	Capital Expenditure		55,821,536.18	70,000,000.00	70,000,000.00	0.00	20.25	55,821,536.18
	Sub-Total		3,465,634,674.44	3,897,424,556.79	3,897,424,556.79	0.00	11.08	2,777,124,543.76
	GRAND TOTAL		249,326,235,571.54	280,390,255,884.07	257,281,679,622.00	23,108,576,262.07	12.07	199,793,132,644.48



GOVERNMENT OF BAYELSA STATE OF NIGERIA

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Your Ref:

Our Ref: **BYST/OAG/FA/2023**



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

Date: May 10, 2024

STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL) ISSUED BY OFFICE OF THE ACCOUNTANT-GENERAL OF BAYELSA STATE OF NIGERIA

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
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 compliance with International Public Sector Accounting Standard (IPSAS) 33 (First Time Adoption of Accrual Basis IPSAS) and the guidelines issued by the Federation Account Allocation Committee (FAAC) Technical Sub Committee 2004 on IPSAS implementation, we make bold to state that this year(2023)GPFS is our first time adoption of IPSAS accrual. Therefore in line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized National Chart of Account (NCOA) 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 standardized NCOA and the GPFS have been adopted by Bayelsa State Government to comply with FAAC directive in order to harmonize public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the NCOA 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 State.

IPSAS ACCRUAL BASIS OF ACCOUNTING

This GPFS is 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.

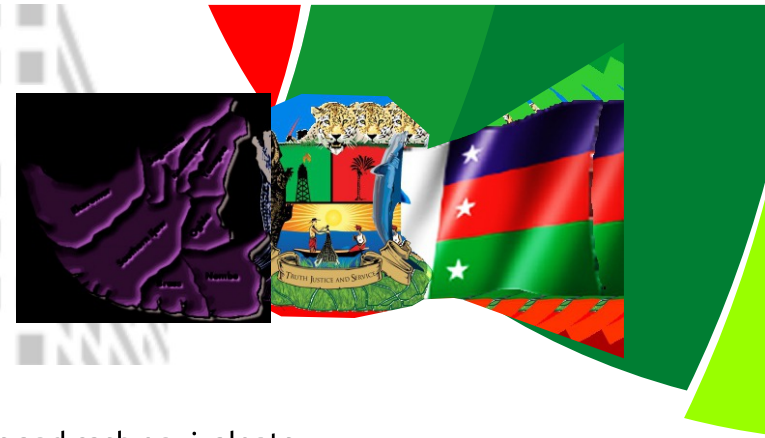
This Accounting Policy addresses the following fundamental accounting issues:

- 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.

1. Accounting Terminologies / Definitions

- **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Bayelsa State Government in preparing and presenting Financial Statements.
- **Accrual basis means** a basis of accounting that recognizes transactions and other events immediately when



revenue is earned or expenses incurred.

- **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- **Cash equivalents** 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.
- **Cash flows** 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.
- **Cash receipts** are cash inflows.
- **Cash payments** are cash outflows.
- **Cash Controlled by Bayelsa State Government:** 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.
- **Government Business Enterprise** means a ministry, department or agency that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;
 - 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;
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector management or the government.

Notes to the GPFS

- This shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
- Notes shall be presented in a systematic manner. The items in the Statements should cross reference to any related information in the notes.



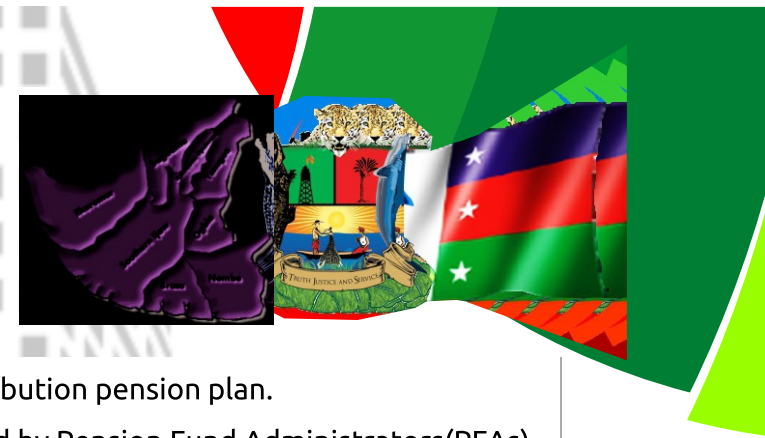
2.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Bayelsa State: • Accrual Basis of Accounting;
3.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
4.	Reporting Currency • The General Purpose Financial Statements are prepared in Nigerian Naira.
5.	General Purpose Financial Statements (GPFS) The GPFS comprise of the followings: • Statement of Financial Performance; • Statement of Financial Position; • Statement of Cash flow; • Statement of Net Asset/Equity; • Notes to the Accounts: Additional disclosures to explain the GPFS; and
6.	Consolidation Policy • The Consolidation of the GPFS is based on Accrual Basis of Accounting • All Ministries, Department and Agencies (MDAs) of Bayelsa State Government except Government Business Enterprises (GBEs) shall be consolidated. • Consolidation of the GPFS shall be in agreement with the provisions of IPSAS
7.	Notes to the GPFS ▪ Notes to the GPFS shall be presented in a systematic manner. The items in the Statement should cross reference to any related information in the Notes. ▪ It shall follow the format provided in the Accounting Manual.
8.	Comparative Information • The General Purpose Financial Statements shall disclose all numerical information relating to previous period (at least one year).



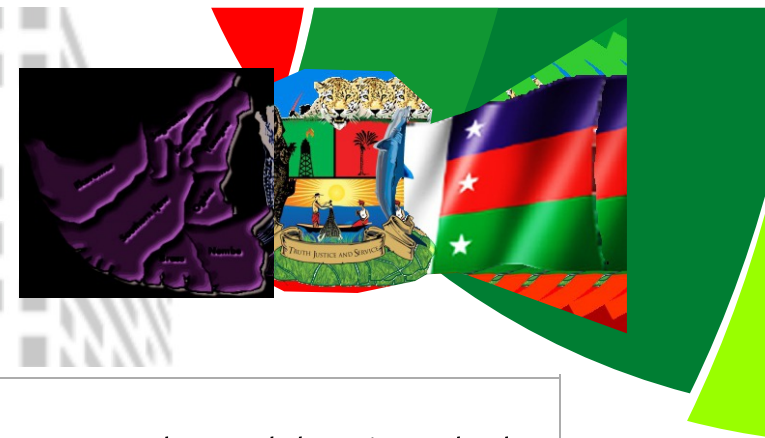
	• Under-stability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
9.	Budget Figures • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Bayelsa State.
10.	Revenue: Fees, taxes and fines • In this GPFS revenue is recognizes from non-exchange transactions such as fees, taxes and fines when the event occurs and the assets recognition criteria are met. • Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the government and the fair value of the asset will flow to the government and fair value of the asset can be measured reliably. Other operating revenues • Other operating revenue arises from exchange transactions in the ordinary course of Government activities. • Revenues comprise the fair value of the consideration received or receivable for the sale of good and services in the ordinary course of government activities. • Revenue is shown net of tax, returns, rebates and discounts. Sale of goods Revenue from the sale of goods is recognized when the significant risks and rewards of ownership has been transferred to buyer, usually when goods are delivered.



	Other revenue Other revenue consists of gains on disposal of property, plant and equipment. Any gain on disposal is recognized at the date control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.
11.	Aid and Grants: Aid and Grants to the Bayelsa State Government is recognized as income on entitlement, while aid and grants to other governments/agencies are recognized as expenditure on commitment.
12.	Subsidies, Donations and Endowments Subsidies, Donations and endowments to the Government are recognized as income when money is received, or entitlement to receive money is established, except where fulfillment of any restrictions attached to these monies is not probable.
13.	Transfers from other government entities Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the government and can be measured.
14.	Expenses All expenses shall be reported on an accrual basis, i.e. all expenses are to be recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
15.	Employee Benefits/Pension obligations: Under the Defined Benefits Scheme. - Provision has been made, where applicable, using an actuarial valuation to determine the extent of anticipated entitlement payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash flows. - To the extent that it is anticipated that the liability will arise during the following year the entitlement are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non- Current Liabilities.
	Under the Defined Contribution Scheme Public entities make pension and national insurance contributions on behalf of employees in line with Pension



	Act 2014. The contributions are treated as payments to a defined contribution pension plan. • A defined contribution plan is a pension plan under which fund managed by Pension Fund Administrators(PFAs) • The Government has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets in the current and prior periods. • The contributions are recognized as employee benefit expense when they are due. • Prepaid contributions are recognized as assets to the extent that a cash refund or a reduction in the future payments is available.
16.	Interest on Loans: • Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance) • Interest expense is accrued using the effective interest rate method. • The effective interest rate exactly discounts estimated future cash payments through there expected life of the financial liability to that liability's net carrying amount. • The method applies this rate to the principal outstanding to determine interest expense in each period.
17.	Foreign currency transactions: • 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.
	• At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively. • Foreign exchange gains/losses are recognized in the Statement of Financial Performance.
18.	Minority Interest • This represents the interest of external parties during the year under review.
19.	Statement of Cash Flow This statement shall be prepared using the direct method. The Cash Flow Statement shall consists of three (3) sections: • Operating activities section include cash received from all income sources of the government and record the cash payments made for the supply of goods and services • Investing activities section are those activities relating to the acquisition and disposal of non- current assets. • Financial activities section comprises of the change in equity and debt capital structure of the government.



20.	Cash & Cash Equivalent • Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demasnd deposits and other highly liquid investments with an original maturity of 6 months or less in which the Entity invests as part of its day-t0-day cash management and are subject to insignificant risk of changes in value. • Cash and Cash Equivalent is reported under Current Assets in the statement of financial position.
21.	Accounts Receivable: a. Receivables from exchange transaction ▪ Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. ▪ A provision for impairment of receivables is established when there is objective evidence that entity will not be able to collect all amounts due according to the original terms of the receivables. b. Receivables from non-exchange transactions ▪ Receivables from non-exchange transactions comprises; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract. ▪ These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fine charged or social benefit debt payable. ▪ These receivables are subsequently adjusted for penalties as they are charged and tested for impairment. ▪ Interest and penalties charged on tax receivables are presented as tax revenue in the statement of financial performance.
22.	Prepayments. ▪ Prepaid expenses are amounts paid in advance of receipt of goods or services. ▪ They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. ▪ Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets. ▪ Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognized as an expense in such periods.



- Prepayments not exceeding e.g. N10, 000 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year.

23.	Inventories: ▪ Inventories are valued at the lower of cost and net realizable value. ▪ Cost is determined using the FIFO method. ▪ Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of services potential.
	▪ Inventories are reported under Current Assets in the Statement of Financial Position.
24.	Loans Granted: Loans Granted are shown at estimated realizable value after providing for bad, doubtful debts and impairments.
25.	Investments: Investments in associates. ▪ An Entity's investments in its associates are accounted for using the equity method of accounting. ▪ An associate is an Entity over which Entity has significant influence and that is neither a subsidiary nor a joint venture. ▪ Under the equity method, investments in associates are carried in the statement of financial position at cost plus post acquisition changes in Entity's share of net assets of the associate. d. The statement of financial performance reflects the share of the results of operations of the associates. ▪ Where there has been a change recognized directly in the equity of the associate, Entity recognizes its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity. ▪ Surpluses and deficits resulting from transactions between the Government and the associate are eliminated to the extent of the interest in the associate.



Investments in joint ventures.

- A Public Entity's investments in its joint ventures are accounted for using the equity method of accounting.
- A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
- Under the equity method, investments in joint ventures are carried in the consolidated statement of financial position at cost plus post acquisition charges in Entity's share of net assets of the joint venture.
- The statement of financial performance reflects the share of the results of operations of the joint venture.
- Where there has been a change recognized directly in the equity of the joint venture, an Entity should recognize its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity.
- Surpluses and deficits resulting from transactions between Public Entity and Joint ventures are eliminated to the extent of the interest in the joint venture.

Investment in Controlled entities (subsidiaries)

- The controlled entities are all entities (including special purpose entities) over which a Public Entity or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights.
- The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether Public Entity controls another Entity.
- The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.



- Inter-group transactions, balances and unrealized gains on transactions between inter-group transactions are eliminated, unrealized losses are also eliminated.
- Accounting policies of controlled entities are consistent with the policies adopted by the Public Entity.

Impairment of Investments.

Entity determines at each reporting date whether there is any objective evidence that the investment is impaired, if this is the case Entity calculates the amount of impairment as being the difference between the recoverable value of the investment and the carrying value and recognizes the amount in the statement of financial performance.

26.	Available for sale securities
	▪ Where and Entity uses its surplus cash to purchase short-term investments, the financial assets are classified at initial recognition as available-for-sale. ▪ Available-for-sale financial assets are included in non-current assets unless Entity intends to dispose of the investment within 12 months of the reporting date. ▪ Regular purchases and sales of financial assets are recognized at fair value on the trade-date (the date on which Entity commits to purchase or sell the asset) and subsequently at fair value with any resultant fair value gains or losses recognized in the statement of Net Assets/Equity. ▪ Realized gains and losses on sale of available-for-sale securities are recognized in the consolidated statement of financial performance as 'gains and losses from available-for-sale securities.' ▪ Impairment losses and interest on available-for-sale securities is calculated using the effective interest method and is recognized in the consolidated statement of financial performance as part of other income.



- The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, the entity shall establish fair value using valuation techniques. These include: i. the use of recent arm's length transactions, ii. reference to other instruments that are substantially the same iii. discounted cash flow analysis iv. and option pricing models v. making maximum use of market inputs and relying as little as possible on entity-specific inputs.

- Entities shall ascertain at the date of preparation of each statement of financial report whether there is objective evidence that a financial asset or a group of financial assets is impaired.
- In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of the security below its cost is considered as an indicator that the securities are impaired.
- If any such evidence exists for available-for-sale financial assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is recognized in the statement of financial performance.

27.

Property, Plant & Equipment (PPE)

- All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
- Where an asset (other than land) is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined and as income in the statement of financial performance (unless there are restrictions on the asset's use in which case income is deferred).



- All land held by Government owned entities is not included in the Entity's financial statements unless that land is to be used for development purposes.
- The following shall constitute expenditure on PPE: i. Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts. ii. Construction Cost- including materials, labour and overheads. iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost

- The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment. b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

Capitalization

- The capitalization threshold shall be N250,000.00 (Two hundred and fifty thousand naira only).
- Only amounts spent in connection with the above and whose values exceed (Two hundred and fifty thousand naira) N250, 000 shall be capitalized.
It is imperative to note that the threshold of N250,000.00 capitalization set by the State is as a result of the current epileptic purchasing power of the naira against other currencies.
- All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However in certain



cases, it may be appropriate to aggregate individually insignificant value items such as chairs and tables, printers and UPS, etc. and apply the capitalization threshold to the aggregate value.

- Fixed assets whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipments, etc.
- Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalized irrespective of its cost and recorded in the fixed assets register under the appropriate category

Depreciation

The cost of PPE shall be written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows:

a. Lease Properties	Over the term of the lease
b. Buildings	2%
c. Plant and Machinery	10%
d. Motor Vehicles:	20%
e. Office Equipment:	25%
f. IT Equipment:	25%
g. Furniture and Fittings:	20%
h. Infrastructure	5%
i. Books	3%
j. Specific cultural and heritage assets	Unlimited

- The full depreciation charge shall be applied to PPE in the months of acquisition and disposal, regardless of



	the day of the month the transactions was carried out. - Fully depreciated assets that are still in use are carried in the books at a net book value of N10.00 - An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount Revaluation a. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period b. Surplus arising from the revaluation shall be transferred to the revaluation reserve in the financial position under reserves and to the statement of changes in net assets/equity. c. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an expense. Disposal Gains or losses on the disposal of fixed assets are to be included in the income statement as either an income or expense respectively. Impairment Entities shall test for impairments of its PPE where it suspects that impairment has occurred.
28.	Investment Property These are cash-generating property owned by the Government/ its entities. The cost, capitalization, depreciation and impairment of Investment Property are same with PPE, but shall be reported separately in the GPFS.
29.	Intangible Assets a. These shall consist of assets that are not physically tangible which have been acquired and held for use from which



	benefits are derivable beyond a financial year. b. The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price. c. Intangible assets are tested for impairment and amortized over the estimated useful life using the straight line method on an annual basis. d. Classes of Intangible Assets and their estimated useful life are as follows: <table> <tr> <td>i. Soft wares acquired externally</td><td>3 years</td></tr> <tr> <td>ii. Goodwill</td><td>4 years</td></tr> <tr> <td>iii. Copyrights</td><td>4 years</td></tr> <tr> <td>iv. Trademarks</td><td>4 years</td></tr> <tr> <td>v. Other Intangible assets</td><td>4 years</td></tr> </table>	i. Soft wares acquired externally	3 years	ii. Goodwill	4 years	iii. Copyrights	4 years	iv. Trademarks	4 years	v. Other Intangible assets	4 years
i. Soft wares acquired externally	3 years										
ii. Goodwill	4 years										
iii. Copyrights	4 years										
iv. Trademarks	4 years										
v. Other Intangible assets	4 years										
30.	Deposits a. Deposits are amounts received in advance in respect of goods or services provided. b. Deposits can represent payments received early in the year for goods/services to be offered over the latter part of the year, or payments received in one year for services to be offered in subsequent years. Deposits for which the services are to be offered in the following 12 months shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.										
31.	Loans& Debts a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorized as either short or long term. b. Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year.										



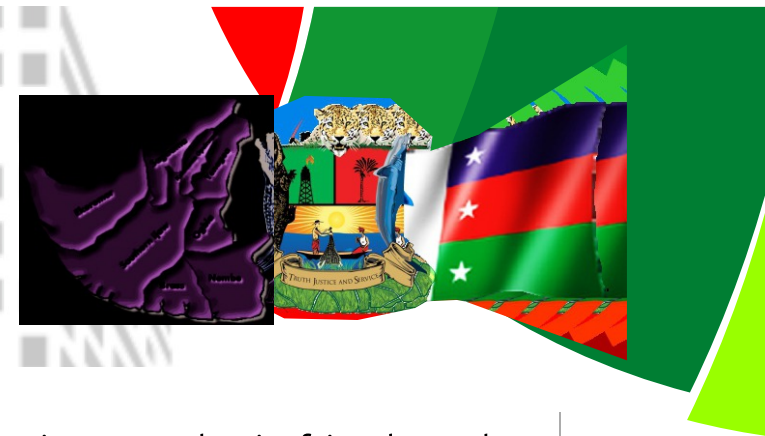
	a. Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source. b. These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.
33.	Payables Payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. Accrued Expenses a. These are monies payable to third parties in respect of goods and services received. b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.
34.	Current Portion of Borrowings This is the portion of the long-term loan/ borrow that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.
35.	Public Funds a. These are balances of Government funds at the end of the financial year. b. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.
36.	Reserves Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve



37.	Contingent Liability a. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured. b. Contingent liabilities shall only be disclosed in the Notes to the GPFS.
38.	Leases: Finance leases a. These are leases which effectively transfer to the lessee Entity substantially all the risks and benefits incidental to ownership of the leased item. b. They are capitalized at the present value of the minimum lease payment. c. The leased assets and corresponding liabilities are disclosed while the leased assets are depreciated over the period the Entity is expected to benefit from their use. Operating Leases a. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. b. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of financial performance on a straight-line basis over the period of the lease.
39.	Financial Instruments a. These form part of the Government's everyday operations. These financial instruments include Bank Accounts,



	Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognized in the Statement of Financial Position. b. Revenue and expenses in relation to all financial instruments are recognized in the Statement of Financial Performance
40.	Borrowings a. Borrowings are recognized initially at fair value, net of transaction costs incurred. b. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated statement of financial performance over the period of the borrowings using the effective interest method. c. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates. d. Borrowings falling due within 12 months are classified as current liabilities while borrowings falling due more than 12 months are classified as long term borrowings. e. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset. f. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. g. All other borrowing costs are recognized as an expense in the period in which they are incurred.
41.	Transfers to other government entities.
	Transfers to other government entities are non-exchange items and are recognized as expenses in the statement of financial performance.
42.	Service Concession Arrangement: Service Concession Arrangement Assets a. Service Concession Assets are operated by third parties under the terms of Service Concession



Arrangements. On classification the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognized in the Statement of Financial Performance.

b. Since the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016.

c. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques.

Service Concession Arrangement Liabilities

a. When Government recognizes a Service Concession Arrangement asset it also recognizes a liability of an equal amount.

b. The liability is split between a financial liability and a performance obligation.

c. The financial liability arises from the payments due from an entity under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s).

IFIDI TOKONI. (FCA, FCTI)
ACCOUNTANT-GENERAL



FINANCIAL STATEMENTS

OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

2023