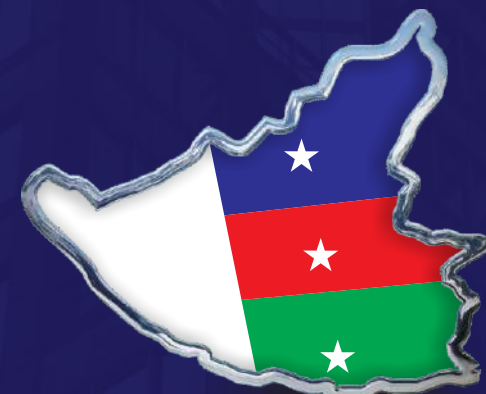




FINANCIAL STATEMENTS
OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

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BAYELSA
The Glory Of All Lands



ANNUAL REPORT OF THE ACCOUNTANT-GENERAL BAYELSA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2019



FINANCIAL STATEMENTS **20**
OF THE GOVERNMENT OF **19**
BAYELSA STATE OF NIGERIA



BAYELSA
The Glory Of All Lands

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BAYELSA
The Glory Of All Lands

PAGE 1

Facts About Bayelsa

BAYELSA STATE: BRIEF HISTORY AND BACKGROUND

Bayelsa State, one of the 36 states of Nigeria, located in the South-South region of Nigeria, predominantly inhabited by the Ijaw people of different dialects. Created in 1996 after the split of Rivers State, with a population of around 2 million people. Its capital is Yenagoa city, the traditional centre of the Ijaw people, Nigeria's fourth largest ethnic group. Ijaw dialects are spoken by most Bayelsans, English is the state's official language.

As widely known across the world, our state is richly endowed in natural resources such as crude oil and natural gas, which we the Bayelsa people are monumentally proud of. Bayelsa accounts for 30-40 percent of Nigeria's oil and gas production. Indeed the first ever oil well struck in commercial quantities in Nigeria was found in Oloibiri in Ogbia Local Government Area of Bayelsa State in 1956.

Part of our long heritage is the involvement of some parts of our state in the Atlantic trade of slaves and other produce as far back as the 15th Century, of which there are remains and relics till date. These colonial activities has tremendously shaped our cultures and brought about a multitude of changes in the lifestyles of our people.

With a thriving petroleum sector, a vibrant fishing industry, a growing private sector and a developing tourism industry, the state is building on its natural advantages to take its rightful place amongst the economic success stories of Nigeria.

Bayelsa State is indeed the glory of all lands, located in the core of the Niger Delta region of Nigeria with its beautiful beaches spread across the state, mangrove forests, rivers, creeks, lakes and Islands which create a region with stunning green scenery and fascinating beauty.

Bayelsa state with an area of around 21'000 square km, and about three-quarters of its total area is surrounded by water. Our State, a region bordered by 180km of beautiful coastline through which there are many rivers and creeks flowing into the Atlantic Ocean, is home to the mangrove swamp forests in the south of Nigeria, rich vegetation, spectacular sceneries and divers animal species.

With abundance of palm, plantain and banana plantations widely scattered across the length and breadth of the state, mangrove, various timber species, fishes, aquatic foods and other wildlife, sand, gravel, clay and various food produces, our state is richly blessed with God's given natural resources.

The Edumanon Forest Reserve, the last known site for chimpanzees in the Niger Delta is located in the state. Blessed with hundreds of rivers and creeks which are tributaries of the River Niger that flows into the Atlantic Ocean, our state has some of the most beautiful tourist beaches in Nigeria.

CULTURE AND LIFESTYLE OF THE BAYELSA PEOPLE

The cultures and traditions of the Bayelsa people have been transmitted from generation to generation. Hospitality is a natural way of life of the Ijaw people. This can be attested to by the reports from the colonialist who first sojourned in the Niger Delta to interrelate with the people.

The friendly, generous reception and entertainment of guests, visitors, or strangers are a never ending cites all around Bayelsa state and all Ijaw land. The Ijaw people are known for their friendly, and generous reception and lavish entertainment when receiving guests, visitors or strangers.

OCCUPATION

The major occupations of the people of Bayelsa state are fishing, farming, palm oil milling, lumbering, palm wine tapping, and local gin brewing, trading and exchange of locally made goods is predominant, while carving and weaving is widely practised too.

Traditionally, Bayelsans live by fishing, supplemented by farming paddy-rice, plantains, yams, cocoyam, bananas and other vegetables as well as tropical fruits such as guava, mangoes and pineapples. Trading in fresh fish, smoke-dried fish, crayfish, prawns and lobsters, oysters, crabs and other sea foods, timber, palm oil and palm kernels is common to Bayelsans of which these produce are also processed for export. Indeed there are plantain and banana plantations in most villages of the state.

RELIGIOUS BELIEF

Originally, Bayelsans practice traditional African religion, just as it is widely practised all over Africa before the advent of the white man. Presently, Christianity is widely practised while you will still find pockets of traditional worshippers around.

ARTS

Bayelsans and indeed the Ijaw people are highly artisan in nature. Our people harness the riches of the oceans, land and forest to create beautiful arts and crafts for local and international consumption. We specialize in the art of carving canoes and boats, coral beads. We use shells from sea animals to create beautiful crafts for fashion and decorative purposes. Bayelsans also engage in furniture making from the natural resources from the mangrove forest. Baskets for different purposes are made from raffia. Pots, vases, plates and many other beautiful ornaments are made from the clay soil which abounds in commercial quantities. The forest, seas, oceans and creeks scattered all around the state is a huge blessing to the people of Bayelsa state. Indeed the crafts and arts which are made from the natural resources of the land and seas in Bayelsa state, for personal and commercial use are inexhaustible.

SOME MAJOR FOOD DELICACIES

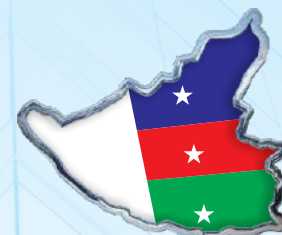
The Bayelsa people and the Ijaws have many foods and delicacies that are localized but also highly popular and enjoyed across Nigeria. Many of these foods involve fish and other sea foods such as clams, oysters, periwinkles, yams and plantains. There are also spices and ingredients which are local to Bayelsa and the Ijaw people but also widely used across Nigeria.

- **Pulofiyai-** This is a traditional Bayelsa recipe for a classic soup (served with pounded yam) of periwinkles, plantains, dried fish and scented leaves in a palm oil and onion base.
- **Kekefiyai-** A pottage made with chopped unripe plantain, garnished with fish and other sea food or game meat (bush meat) and palm oil.
- **Foinberibe and Fish-** This is roasted ripe or unripe plantain served with bargequed fish in palm oil peppered source or stew.
- **Oguru (Lui) Fulo-** This soup is derived from the palm fruit, where the juice in the palm fruit is extracted and made into soup with such condiments as, smoke or fresh fish, the Izon traditional spices and served with a variety of grains, yam but mostly with garri or starch. The starch is a typical Izon meal made from the extracted starch of the cassava flour.
- **Egina Beni** (Pepper Soup)- This is a typical Izon meal. Highly spicy soup (water based) meal of mainly fish with pepper and traditional spices enjoyed across Nigeria, which originated from the Ijaws, served with unripe plantain or yam, with palm oil. There are several methods of preparing this delicacy.
- **Oporu Fulo- (Oporu is the Izon name for lobsters while fulo means soup).** This soup is based on or made with a lot of lobster with condiments of smoked or fresh fish, spiced with the traditional ingredients and spices of the Izon people. When eating this meal, every intake of the soup is flooded with several lobster or prawn (depending on the one used for the meal). This meal is served with starch, garri or can be served with unripe plantain, yam or rice.
- **Gbe-** The grub of the raffia-palm tree beetle that is eaten raw, dried or pickled in palm oil (this is a special delicacy of the Izon people).



FINANCIAL STATEMENTS
OF THE GOVERNMENT OF
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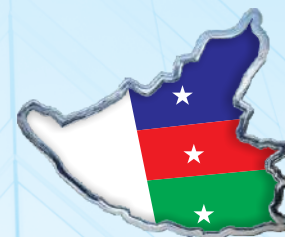
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HIS EXCELLENCY
HON. HENRY SERIAKE DICKSON
GOVERNOR, BAYELSA STATE



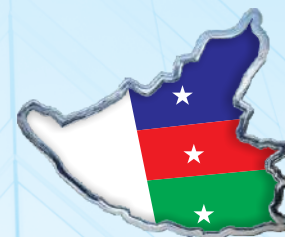
FINANCIAL STATEMENTS
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HIS EXCELLENCY
REAR ADMIRAL GBORIBIOGHA JOHN JONAH (RTD)
DEPUTY GOVERNOR, BAYELSA STATE



FINANCIAL STATEMENTS
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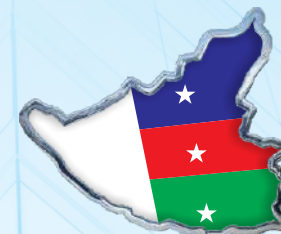


MR. MAXWELL EBIBAI
HONOURABLE COMMISSIONER FOR FINANCE



FINANCIAL STATEMENTS
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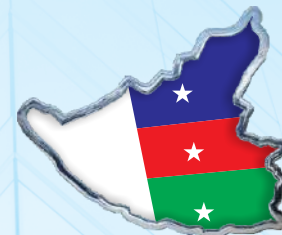


IFIDI TOKONI (FCA)
ACCOUNTANT - GENERAL



FINANCIAL STATEMENTS
OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

2019

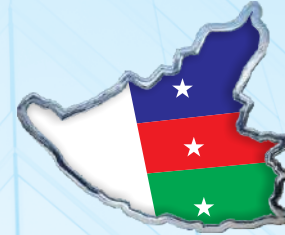


SIKPI NATHANIEL LOVEDAY (FCA)
HEAD, FINAL ACCOUNTS UNIT



FINANCIAL STATEMENTS
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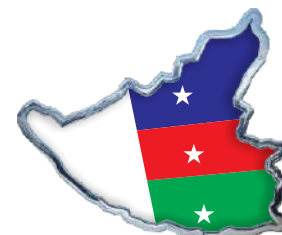
HEAD AND STAFF OF FINAL ACCOUNTS UNIT



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INTRODUCTION

In accordance with the Financial Regulations and the provisions of the Finance (Control and Management) Act of 1958, Cap 144 LFN, as amended. It is my pleasure to present the Accounts of the Government of Bayelsa State for the year ended December 31, 2019 together with the financial statements.

INTERNALLY GENERATED REVENUE

The Bayelsa State Internally Generated Revenue for the 2019 financial year stands at N16.808 Billion as against N14.115 Billion in 2018. This represents an increase of 19.00% over the actual revenue collected in year 2018 but a decrease of 45.68% over budgeted revenue targets for the 2019 financial year.

STATUTORY ALLOCATION & VALUE ADDED TAX & OTHER RECEIPTS

The Bayelsa State Government received total revenue of N164.135 Billion Naira from FAAC as against the budgeted amount of N243.392 Billion in 2019. The Share of Statutory Allocation (FAAC) was N137.211 Billion, Value Added Tax was N10.322 Billion and Statutory Allocation (Other Agencies) was N25.892 Billion. Inclusive in the Statutory Allocation (Other Agencies) are Paris Club reimbursement of N16.108 Billion and Forex Equalization of N5.198 Billion.

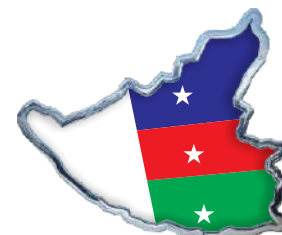
INVESTMENT (INCOME, SHARES & SECURITIES)

The State Government earned a total of N115.969 Million Naira from dividend and bond investment income during the year under review. There was a decrease in the actual dividend and investment income received as compared with the previous year receipt of N428.498 Million Naira. In relation to Internally Generated Revenue, Investment income recorded 0.71%.



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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CONSOLIDATED REVENUE FUND CHARGES

The sum of N7.323 Billion was expended on Consolidated Revenue Fund Charges in 2019 as against N8.503 Billion in the previous year.

INTERNAL & EXTERNAL DEBT PROFILE

The internal Debt Stock of the State stands at N80.413 Billion, as at 31st December, 2019. The servicing of these obligations gulped a total sum of N38.812 Billion only for the year under review.

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

The External Debt stock of the State now stands at \$59.551 Million(US Dollars), N18.223 Billion Naira as at 31st December 2019. The servicing of the State external debt obligations gulped a total sum of N991.175 million only for the year under review.

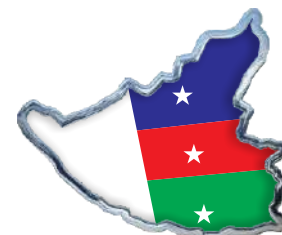
PERSONNEL COST

The Personnel cost implication of the State Government for the year ended 31st December 2019 is N49.823 Billion only. This represents a decrease of 17.98% over the actual personnel cost of N60.742 Billion for 2018. The personnel cost for 2019 includes N198.94 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 SIEC, Civil Service commission, Local Government Service Commission, Judicial Service Commission and House of Assembly Service Commission.



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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CAPITAL EXPENDITURE

The State Government expended N42.159 Billion on Capital expenditure for 2019. This is against a budgetary provision of N115.741 Billion. The Sector allocation of this expenditure is as follows: Administration 0.84%, Economic 89.27%, Law & Justice 0.24%, Regional Development 0.19%, Social Service 9.45% and Aids & Grants 0.00%.

OVERHEAD COST

The State Government expended N42.543 Billion as its overhead cost for 2019 fiscal year. This is against an actual of N69.845 Billion for 2018.

OTHER OPERATING COST

The State Government expended N7.672 Billion as Other operating cost for 2019 fiscal year. This is against an actual of N69.845 Billion for 2018 which represents a 11.12% decrease over the previous year.

CONCLUSION

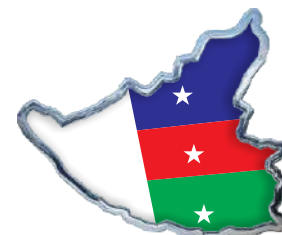
I wish to express my profound appreciation to all Treasury Staff for their abiding loyalty, commitment and support throughout the year. I am also particularly grateful to the Honorable Commissioner for Finance for his esteemed leadership and support; the Permanent Secretary, the Auditor-General (State)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

God Bless you all.

IFIDI TOKONI. (FCA)
Accountant-General



FINANCIAL STATEMENTS
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**AUDIT
CERTIFICATE**

In compliance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 and Audit Law (cap. 13) Laws of Eastern Nigeria 1963, as amended, I have examined the Accounts and Financial Statements of Bayelsa State Government of Nigeria, for the year ended 31st December, 2019. The Audit was conducted in accordance with the National Audit Standard for Public Sector Accounts of Nigeria and generally accepted Auditing -Standards and Guidelines and the provisions of IPSAS (cash).

In my opinion, subject to the observations and comments as contained in my report, the financial statements give a true and fair view of the financial position of the State as at 31st December, 2019.

OFFURUGBO S. GODKNOWS FCNA
AUDITOR-GENERAL
BAYELSA STATE OF NIGERIA



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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STATEMENT NO 1

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

BUDGET YEAR 2019 ₦		NOTE	YEAR 2019 ₦	YEAR 2018 ₦
	CASH FLOW FROM OPERATING ACTIVITIES RECEIPT:			
	RECEIPTS			
233,595,610,669.00	Statutory Allocation (FAAC)	1A&C	163,103,031,709.47	188,278,134,785.13
9,796,403,415.00	Value Added Tax	1D	10,322,385,888.32	9,885,704,463.43
243,392,014,084.00	Statutory Allocation Total		173,425,417,597.79	198,163,839,248.56
11,240,782,740.10	Taxes	2A	16,022,124,724.59	13,450,762,191.49
373,310,127.90	Licenses	2A	22,813,215.90	38,723,071.86
8,275,041,168.45	Fees	2B	114,207,774.97	96,415,914.88
850,317,513.55	Fines	2C	3,594,670.00	2,930,357.80
0.00	Sales	2E	453,251,000.00	4,000,000.00
0.00	Rent	2F	73,365,023.45	92,817,854.78
0.00	Investment Income	2H	115,969,320.38	428,498,581.69
0.00	Interest	2G	2,901,253.02	1,438,319.39
20,739,451,550.00	Independent Revenue Total		16,808,226,982.31	14,115,586,291.89
0.00	Other Revenue Sources	3	195,740,796.44	196,008,126.84
265,131,465,634.00	TOTAL RECEIPTS		190,429,385,376.54	212,475,433,667.29
	PAYMENTS:			
54,189,998,587.00	Personal Emolument(includes salaries on crfc)	4A&7(1)	49,823,360,057.74	60,742,333,981.91
65,794,035,907.00	Overhead Cost	5	42,542,857,030.80	69,845,481,623.31
7,000,000,000.00	Consolidated Revenue Fund Charges (P&G only)	7(6)	7,322,547,024.82	8,503,472,391.37
0.00	Contribution to Pension Fund		0.00	0.00
29,110,000,000.00	Other Operating Activities	7(4&5)	7,671,594,534.77	17,928,813,874.41
0.00	Other Transfers		0.00	0.00
156,094,034,494.00	Total Payment		107,360,358,648.13	157,020,101,871.00
109,037,431,140.00	Net Cash flow from Operating Activities:		83,069,026,728.41	55,455,331,796.29
	CASHFLOW FROM INVESTING ACTIVITIES			
8,524,400,000.00	Capital Expenditure: Administrative Sector	6	(355,141,000.00)	(3,020,678,931.39)
66,545,363,394.00	Capital Expenditure: Economic Sector(less seefor)	6	(37,639,588,911.77)	(30,952,834,492.19)
1,551,818,048.00	Capital Expenditure: Law & Justice Sector	6	(100,000,000.00)	(134,152,750.98)
899,000,000.00	Capital Expenditure: Regional Development Sector	6	(80,250,000.00)	(36,711,073.37)
38,220,810,000.00	Capital Expenditure: Social Service Sector	6	(3,984,197,761.23)	(10,057,899,048.51)
0.00	Capital Expenditure:Funded by Aid & Grants(seefor)	6	0.00	(3,552,789,029.26)
115,741,391,442.00	Net Cash flow from Investing Activities		(42,159,177,673.00)	(47,755,065,325.71)



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

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STATEMENT NO 1

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

BUDGET YEAR 2019	CASH FLOW FROM FINANCING ACTIVITIES:	NOTE	YEAR 2019	YEAR 2018
10,042,233,997.00	Proceeds from Aids & Grants		0.00	0.00
0.00	Proceeds from External Loan	9B	2,359,404,025.54	5,469,069,647.11
25,661,726,305.00	Proceeds from Internal Loans	9C	0.00	0.00
0.00	Proceeds from other Funds		0.00	0.00
0.00	Repayment of External Loans (including servicing)	9A	(991,174,585.06)	(456,932,220.30)
(21,200,000,000.00)	Repayment of Internal Loans- Commercial(including servicing)	9C	(25,382,617,767.12)	(7,526,191,386.24)
3,000,000,000.00	Repayment of Internal Loans-State Bond(including servicing)	9D	(2,468,505,218.30)	(4,937,010,436.60)
9,000,000,000.00	Repayment of Internal Loans-FGN Bond(including servicing)	9E(1)	(8,894,080,329.77)	(8,893,882,229.74)
1,500,000,000.00	Repayment of Internal Loans-FGN-ECA(including servicing)	9E(2)	(1,418,866,862.58)	(1,520,109,285.01)
300,000,000.00	Repayment of Internal Loans-FGN-Bailout(including servicing)	9E(3)	(191,047,681.63)	(195,348,126.78)
0.00	Repayment of Internal Loans-FGN-Budget Support(including servicing)	9E(4)	(457,701,538.23)	0.00
703,960,302.00	Net Cash flow from Financing Activities:			(18,060,404,037.56)
	MOVEMENTS IN OTHER CASH EQUIVALENT ACCOUNTS			
0.00	Decrease/Increase in Investments	8	1,250,284,859.89	174,748,164.01
0.00	Net Decrease/Increase in other Cash Equivalents		(74,865,000.00)	(528,426,328.02)
0.00	Total Cash flow from other Cash Equivalent Accounts		1,175,419,859.89	(353,678,164.01)
	NET CASH FOR THE PERIOD:		4,640,678,958.15	(10,713,815,730.99)
0.00	CASH & IT'S EQUIVALENT AS AT 1ST JANUARY, 2019		8,979,592,357.01	19,693,408,088.00
0.00	CASH & IT'S EQUIVALENT AS AT 31ST DECEMBER, 2019	10(A)	13,620,271,315.16	8,979,592,357.01

The accompanying notes are an integral part of these Financial Statements

31/3/20

IFIDI TOKONI. (FCA)
Accountant-General



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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STATEMENT NO 2

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2019

	<u>NOTE</u>	<u>YEAR 2019</u> ₦	<u>YEAR 2018</u> ₦
<u>ASSETS</u>			
<u>Liquid Assets</u>			
Cash and Bank Balances (TREASURY)	10	3,192,159,635.96	4,917,706,681.93
Cash and Bank Balances (MDA's)	10	10,428,111,679.20	4,061,885,675.08
Cash Balance Held by Joint Trustees	9D	916,264,000.00	841,399,000.00
TOTAL LIQUID ASSETS		14,536,535,315.16	9,820,991,357.01
<u>Investment and Other Cash Assets</u>			
Investment	8	5,996,693,310.96	7,246,978,170.85
Advances		0.00	0.00
Intangible Assets		0.00	0.00
LIABILITIES OVER ASSETS	13	98,635,417,995.05	79,973,174,530.38
TOTAL INVESTMENT AND OTHER CASH ASSETS		104,632,111,306.01	87,220,152,701.23
TOTAL ASSETS		119,168,646,621.17	97,041,144,058.24
<u>LIABILITIES:</u>			
<u>Public Funds</u>			
Consolidated Revenue Fund	S3	9,664,665,369.77	7,085,759,504.65
Capital Development Fund	S4	10,868,563,256.35	9,982,210,023.21
TOTAL PUBLIC FUNDS		20,533,228,626.12	17,067,969,527.86
<u>EXTERNAL AND INTERNAL LOANS</u>			
External Loans	9A	18,222,612,493.32	17,326,692,685.26
Internal Loans	9(C,D,E)	80,412,805,501.73	62,646,481,845.13
Total External and Internal Loans		98,635,417,995.05	79,973,174,530.39
<u>OTHER LIABILITIES</u>		0.00	0.00
Deposits			
TOTAL PUBLIC FUNDS & LIABILITIES		119,168,646,621.17	97,041,144,058.24

The accompanying notes are an integral part of these financial statements

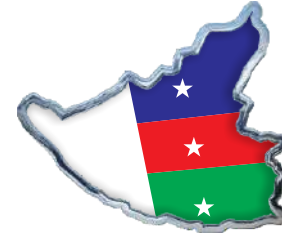


IFIDI TOKONI. (FCA)
Accountant-General



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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STATEMENT NO.3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS	NOTES	ACTUAL	FINAL BUDGET	APPROVED RESTRUCTURED BUDGET	SUPPLEMENTARY BUD.	VAR.
YEAR 2018		YEAR 2019	YEAR 2019	YEAR 2019	YEAR 2019	%
₦		₦	₦	₦	₦	
16,846,028,273.63	Opening Balance (A)	7,085,759,504.65	0.00	0.00	0.00	
	ADD: REVENUE					
188,278,134,785.13	Statutory Allocation	163,103,031,709.47	233,595,610,669.00	233,595,610,669.00	0.00	30.18
9,885,704,463.43	Value Added Tax	10,322,385,888.32	9,796,403,415.00	9,796,403,415.00	0.00	(5.37)
198,163,839,248.56	Statutory Allocation Total	173,425,417,597.79	243,392,014,084.00	243,392,014,084.00	0.00	(61.25)
13,450,762,191.49	Taxes	16,022,124,724.59	11,240,782,740.10	11,240,782,740.10	0.00	(42.54)
38,723,071.86	Licenses	22,813,215.90	373,310,127.90	373,310,127.90	0.00	93.89
96,415,914.88	Fees	114,207,774.97	8,275,041,168.45	8,275,041,168.45	0.00	(97.45)
2,930,357.80	Fines	3,594,670.00	850,317,513.55	850,317,513.55	0.00	99.58
4,000,000.00	Sales	453,251,000.00	0.00	0.00	0.00	(100)
92,817,854.78	Rent	73,365,023.45	0.00	0.00	0.00	(100)
		0.00				
428,498,581.69	Investment Income	115,969,320.38	0.00	0.00	0.00	(100)
1,438,319.39	Interest	2,901,253.02	0.00	0.00	0.00	(100)
14,115,586,291.89	Independent Revenue Total	16,808,226,982.31	20,739,451,550.00	20,739,451,550.00	0.00	(18.08)
196,008,126.84	Other Revenue Sources	195,740,796.44	0.00	0.00	0.00	(100)
212,475,433,667.29	TOTAL REVENUE (B)	190,429,385,376.54	265,131,465,634.00	265,131,465,634.00	0.00	
	LESS: EXPENDITURE:					
60,742,333,981.91	Personnel Cost	49,823,360,057.74	54,189,998,587.00	54,189,998,587.00	0.00	8.06
69,845,481,623.31	Overhead Cost	42,542,857,030.80	65,794,035,907.00	65,794,035,907.00	0.00	35.06
8,503,472,391.37	Consol. Rev. fund chrgs(P&G)	7,322,547,024.82	7,000,000,000.00	7,000,000,000.00	0.00	(4.61)
17,928,813,874.41	Other Operating Activities	7,671,594,534.77	29,110,000,000.00	29,110,000,000.00	0.00	73.65
	OTHER RECURRENT EXPENDITURE	0.00	0.00	0.00		
23,072,541,464.37	Repayment of Internal loans	991,174,585.06	35,000,000,000.00	35,000,000,000.00	0.00	93.17
456,932,220.30	Repayment of External loans	38,812,819,397.63	0.00	0.00	0.00	(100)
180,549,575,555.67	TOTAL EXPENDITURE (C)	147,164,352,630.82	191,094,034,494.00	191,094,034,494.00	0.00	
48,771,886,385.25	OPERATING BALANCE D=(A+B-C)	50,350,792,250.37	74,037,431,140.00	74,037,431,140.00	0.00	
	APPROPRIATION/TRANSFER					
41,686,126,880.60	Transfer to Capital Dev.Fund (E)	40,686,126,880.60	60,517,000,000.00	60,517,000,000.00	0.00	32.77
7,085,759,504.65	CLOSING BALANCE(D-E)	9,664,665,369.77	13,306,000,000.00	13,306,000,000.00		

The accompanying notes are an integral part of these financial statement



IFIDI TOKONI. (FCA)
Accountant-General



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

2019



STATEMENT NO.4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YEAR 2018		NOTE	ACTUAL	FINAL BUDGET	APPROVED RESTRUCTURED BUDGET	SUPPLI MENTARY BUD	VAR.
₦			₦	₦	₦	₦	%
10,582,078,821.21	Opening Balance (A)		9,982,210,023.21	0.00	0.00	0.00	
	ADD: CAPITAL RECEIPTS						
41,686,126,880.60	Transfer from CRF		40,686,126,880.60	60,517,000,000.00	60,517,000,000.00	0.00	32.77
5,469,069,647.11	Loans(External)	9B	2,359,404,025.54	0.00	0.00	0.00	(100)
0.00	Loans(Internal)	9C	0.00	35,000,000,000.00	35,000,000,000.00	0.00	100
0.00	Aids & Grants	3A	0.00	10,042,233,997.00	10,042,233,997.00	0.00	100
47,155,196,527.71	TOTAL CAPITAL RECEIPT (B)		43,045,530,906.14	113,047,000,000.00	113,047,000,000.00	0.00	
	LESS: CAPITAL EXPENDITURE						
3,020,678,931.39	Administrative Sector	6	355,141,000.00	8,524,400,000.00	8,524,400,000.00	0.00	95.83
30,952,834,492.19	Economic Sector(less seefor)	6	37,639,588,911.77	66,545,363,394.00	66,545,363,394.00	0.00	43.44
134,152,750.98	Law & Justice Sector	6	100,000,000.00	1,551,818,048.00	1,551,818,048.00	0.00	93.56
36,711,073.37	Regional Development Sector	6	80,250,000.00	899,000,000.00	899,000,000.00	0.00	91.07
10,057,899,048.51	Social Service Sector	6	3,984,197,761.23	38,220,810,000.00	38,220,810,000.00	0.00	89.58
3,552,789,029.26	Funded by Aid & Grants(seefor)	6	0.00	0.00	0.00	0.00	0.00
47,755,065,325.71	Total Capital Expenditure (C)		42,159,177,673.00	115,741,391,442.00	115,741,391,442.00	0.00	
0.00	Intangible Assets (D)		0.00	0.00	0.00	0.00	0.00
9,982,210,023.21	CLOSING BALANCE (A + B-C-D)		10,868,563,256.35	13,315,000,000.00	13,315,000,000.00	0.00	0.00

The accompanying notes are an integral part of these statements

(Signature) 31/3/20

IFIDI TOKONI. (FCA)
Accountant-General



NOTES ON THE FINANCIAL STATEMENTS

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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO 1

STATEMENT OF STATUTORY ALLOCATION

S/N	CODE	DETAILS	REF NOTE	AMOUNT	AMOUNT
A		SHARE OF STATUTORY ALLOCATION FROM FAAC		₦	₦
	11010101	Net Share of Statutory Allocation from FAAC	1A	119,757,564,890.34	
		Add: Deductions at Source	1B	17,453,005,195.17	137,210,570,085.52
	11010102	Share of Statutory allocation – Other agencies (Paris club REIMBURSEMENT)	1C(a)	16,108,235,203.84	-
	11010103	Share of Statutory allocation – Other agencies (Forex Equalization)	1C(b)	5,198,055,418.81	-
	11010104	Share of Statutory allocation – Other agencies (Others)	1C(c-g)	4,586,171,001.30	25,892,461,623.95
		GROSS STATUTORY ALLOCATION FROM FAAC			163,103,031,709.47
B		VALUE ADDED TAX			
	11010201	Share of Value Added Tax (VAT)	1D		10,322,385,888.32



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO 1 (A)**

STATEMENT OF GROSS 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	3,020,332,993.53	8,283,189,502.36	11,303,522,495.89	1,547,859,274.33	9,755,663,221.55
2	FEBRUARY	2,755,006,099.78	8,032,477,006.26	10,787,483,106.04	1,547,859,274.33	9,239,623,831.71
3	MARCH	2,616,033,727.34	8,430,549,971.79	11,046,583,699.13	1,546,771,410.13	9,499,812,289.00
4	APRIL	2,466,348,360.22	7,209,331,273.58	9,675,679,633.80	1,546,771,410.13	8,128,908,223.67
5	MAY	2,836,326,415.89	8,234,243,047.18	11,070,569,463.07	1,546,771,410.13	9,523,798,052.94
6	JUNE	3,174,627,089.92	7,630,461,743.70	10,805,088,833.62	1,546,771,410.13	9,258,317,423.49
7	JULY	3,471,274,962.41	7,166,698,147.28	10,637,973,109.69	1,125,224,746.91	9,512,748,362.78
8	AUGUST	3,382,065,825.74	8,588,491,248.82	11,970,557,074.56	1,125,224,746.91	10,845,332,327.65
9	SEPTEMBER	3,405,107,318.12	8,878,293,489.61	12,283,400,807.73	1,354,308,177.04	10,929,092,630.69
10	OCTOBER	3,313,635,995.81	10,479,896,451.99	13,793,532,447.80	1,548,300,253.34	12,245,232,194.46
11	NOVEMBER	3,267,928,324.14	9,696,293,784.43	12,964,222,108.57	1,548,300,253.36	11,415,921,855.21
12	DECEMBER	2,724,937,972.75	8,147,019,234.86	10,871,957,207.61	1,468,842,828.43	9,403,114,379.18
	TOTAL	36,433,625,085.65	100,776,944,999.87	137,210,570,085.52	17,453,005,195.17	119,757,564,890.34



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO 1(B)

STATEMENT OF DEDUCTIONS FROM STATUTORY ALLOCATION

MONTH	COMM AGRIC CREDIT SCHEME 1	FOREIGN LOAN REPAYMENT	EXCESS CRUDE ACCOUNT LOAN FACILITY	RESTRUCTURING OF COMMERCIAL LOANS TO FGN BOND	BOND REPAYMENT - (ISPO)	REFUND OF 13% DERIVATION	BUDGET SUPPORT	FGN SALARY BAIL OUT FUND TO STATES	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	h	(i) (a+b+c+d+e+f+g+h)
	₦	₦	₦	₦	₦	₦	₦	₦	₦
JAN	79,457,424.93	34,374,598.38	126,675,773.75	741,156,852.48	421,546,663.22	128,368,951.00	0.00	16,279,010.57	1,547,859,274.33
FEB	79,457,424.93	34,374,598.38	126,675,773.75	741,156,852.48	421,546,663.22	128,368,951.00	0.00	16,279,010.57	1,547,859,274.33
MAR	79,457,424.93	33,286,734.18	126,675,773.75	741,156,852.48	421,546,663.22	128,368,951.00	0.00	16,279,010.57	1,546,771,410.13
APR	79,457,424.93	33,286,734.18	126,675,773.75	741,156,852.48	421,546,663.22	128,368,951.00	0.00	16,279,010.57	1,546,771,410.13
MAY	79,457,424.93	33,286,734.18	126,675,773.75	741,156,852.48	421,546,663.22	128,368,951.00	0.00	16,279,010.57	1,546,771,410.13
JUN	79,457,424.93	33,286,734.18	126,675,773.75	741,156,852.48	421,546,663.22	128,368,951.00	0.00	16,279,010.57	1,546,771,410.13
JUL	79,457,424.93	33,286,734.18	126,675,773.75	741,156,852.48	0.00	128,368,951.00	0.00	16,279,010.57	1,125,224,746.91
AUG	79,457,424.93	33,286,734.18	126,675,773.75	741,156,852.48	0.00	128,368,951.00	0.00	16,279,010.57	1,125,224,746.91
SEPT	79,457,424.93	37,128,394.56	126,675,773.75	741,156,852.48	0.00	128,368,951.00	225,241,769.75	16,279,010.57	1,354,308,177.04
OCT	346,124,091.57	37,128,394.56	126,675,773.75	741,156,852.48	0.00	128,368,951.00	152,567,179.41	16,279,010.57	1,548,300,253.34
NOV	346,124,091.57	37,128,394.56	126,675,773.75	741,156,852.48	0.00	128,368,951.00	152,567,179.41	16,279,010.57	1,548,300,253.34
DEC	266,666,666.66	37,128,394.56	126,675,773.75	741,156,852.48	0.00	128,368,951.00	152,567,179.41	16,279,010.57	1,468,842,828.43
TOTAL	1,674,031,674.17	416,983,180.08	1,520,109,285	8,893,882,229.76	2,529,279,979.32	1,540,427,412.00	682,943,307.98	195,348,126.84	17,453,005,195.15



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO 1(C)

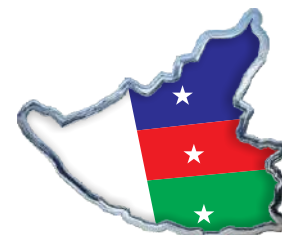
STATEMENT OF STATUTORY ALLOCATION (OTHER AGENCIES)

MONTH	PARIS CLUB REIMBURSEMENT	FOREX EQUALIZATION	ADDITIONAL FUNDS	EXCESS BANK CHARGES	REFUND FROM RIVERS STATE (OKWORI DERIVATION)	GAINS ON EXCHANGE RATE DIFFERENCE	EXTRA 13% DERIVATION FROM ECA SAVINGS	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	h(a+b+c+d+e+f+g)
	₦	₦		₦	₦	₦		₦
JANUARY	0.00	0.00	0.00	0.00	57,532,352.43	23,478,595.25	0.00	81,010,947.68
FEBRUARY	0.00	0.00	0.00	50,643,413.03	57,532,352.43	16,868,576.61	0.00	125,044,342.07
MARCH	16,108,235,203.84	1,406,277,053.76	0.00	25,042,538.42	57,532,352.43	23,307,695.15	0.00	17,620,394,843.60
APRIL	0.00	1,634,021,307.87	1,833,510,074.33	0.00	0.00	17,201,407.35	0.00	3,484,732,789.55
MAY	0.00	0.00	0.00	0.00	0.00	21,450,248.20	0.00	21,450,248.20
JUNE	0.00	0.00	0.00	0.00	0.00	26,792,219.29	0.00	26,792,219.29
JULY	0.00	0.00	0.00	0.00	0.00	23,019,730.89	0.00	23,019,730.89
AUGUST	0.00	0.00	0.00	0.00	0.00	25,001,613.94	1,670,777,119.74	1,695,778,733.68
SEPTEMBER	0.00	579,824,857.95	0.00	10,941,372.02	0.00	22,247,583.16	496,632,501.76	1,109,646,314.89
OCTOBER	0.00	0.00	0.00	0.00	0.00	27,028,584.01	0.00	27,028,584.01
NOVEMBER	0.00	0.00	49,973,834.33	0.00	0.00	28,825,101.07	0.00	78,798,935.40
DECEMBER	0.00	1,577,932,199.23	0.00	0.00	0.00	20,831,735.46	0.00	1,598,763,934.69
TOTAL	16,108,235,203.84	5,198,055,418.81	1,883,483,908.66	86,627,323.47	172,597,057.29	276,053,090.38	2,167,409,621.5	25,892,461,623.95



FINANCIAL STATEMENTS
OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

2019



NOTES ON THE FINANCIAL STATEMENTS
NO 1(D)

STATEMENT OF VALUE ADDED TAX

S/NO	MONTH	VALUE ADDED TAX	REMARKS
		₦	
1	JANUARY	950,659,665.05	
2	FEBRUARY	901,301,362.26	
3	MARCH	822,501,246.28	
4	APRIL	795,493,215.42	
5	MAY	846,905,906.78	
6	JUNE	953,207,027.16	
7	JULY	928,349,008.15	
8	AUGUST	860,444,908.38	
9	SEPTEMBER	774,570,434.87	
10	OCTOBER	794,077,482.15	
11	NOVEMBER	896,984,089.48	
12	DECEMBER	797,891,542.34	
	TOTAL	10,322,385,888.32	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO 2

STATEMENT OF INTERNALLY GENERATED REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 2019

CODES	COMP. FIG FOR 2018 ₦	REF NO	REVENUE ITEM	BUDGET ₦	ACTUAL ₦	VARIANCE ₦
12010101	13,450,762,191.49	2A	TAXES	16,784,126,635.00	16,022,124,724.59	(762,001,910.41)
12020132	38,723,071.86	2B	LICENSES	551,537,000.00	22,813,215.90	(528,723,784.1)
12020437	96,415,914.88	2C	FEES	12,337,336,365.00	114,207,774.97	(12,223,128,590.03)
12020501	2,930,357.80	2D	FINES	1,270,000,000.00	3,594,670.00	(1,266,405,330.00)
12020609	4,000,000.00	2E	SALES	0.00	453,251,000.00	453,251,000.00
12020708	0.00		EARNINGS	0.00	0.00	0.00
12020801	92,817,854.78	2F	RENT	0.00	73,365,023.45	73,365,023.45
12021210	1,438,319.39	2G	INTEREST	0.00	2,901,253.02	2,901,253.38
12021101	428,498,581.69	2H	INVESTMENT INCOME	0.00	115,969,320.38	115,969,320.38
12022112	0.00		OTHER REVENUES	0.00	0.00	0.00
	14,115,586,291.89		TOTAL	30,943,000,000.00	16,303,220,460.09	(14,639,779,539.91)



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

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NOTES ON THE FINANCIAL STATEMENTS

NO. 2(A)

STATEMENT OF TAXES FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		BOARD OF INTERNAL REVENUE	16,784,126,635.00	16,022,124,724.59	(762001,901.41)	
		TOTAL	16,784,126,635.00	16,022,124,724.59	(762,001,910.41)	

NOTES ON THE FINANCIAL STATEMENTS

NO. 2(B)

**STATEMENT OF LICENSES FOR THE YEAR
ENDED 31ST DECEMBER, 2019**

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		BOARD OF INTERNAL REVENUE	551,537,000.00	22,813,215.90	(528,723,784.41)	
		TOTAL	55,537,000.00	22,813,215.90	(528,723,784.1)	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO. 2 (C)

STATEMENT OF FEES FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		BOARD OF INTERNAL REVENUE	5,089,282,902.00	0.00	(5,089,282,902.00)	
2.		MINISTRY OF WOMEN AFFAIRS	0.00	169,000.00	169,000.00	
3.		MINISTRY OF WORKS & INFRASTRUCTURE	0.00	531,000.00	531,000.00	
4.		JUDICIARY	0.00	22,728,722.67	22,728,722.67	
5.		MINISTRY OF TRADE, INDUSTRY & INVESTMENT	0.00	1,659,500.00	1,659,500.00	
6.		PHYSICAL PLANNING & DEVELOPMENT BOARD	5,248,053,463.00	26,900,948.70	(5,221,152,514.3)	
7.		BAYELSA GEOGRAPHICAL INFORMATION SYSTEM	2,000,000,000.00	4,486,081.00	(1,995,513,919)	
8.		MINISTRY OF EDUCATION	0.00	2,503,980.00	2,503,980.00	
9.		MINISTRY OF LANDS AND SURVEY	0.00	54,000.00	54,000.00	
10.		MINISTRY OF ENVIRONMENT	0.00	1,480,000.00	1,480,000.00	
11.		MINISTRY OF YOUTHS & SPORTS	0.00	140,000.00	1,400,000.00	
12.		ENVIROMENTAL SANITATION AUTHORITY	0.00	19,800.00	19,800.00	
13.		SHOOL OF NURSING	0.00	1,400,000.00	1,400,000.00	
14.		DSP INFO TECH COMPLEX	0.00	177,220.38	177,220.38	
15.		MIN OF LOCAL GOVT & RURAL DEV.	0.00	2,000.00	2,000.00	
16.		NIGER DELTA UNIVERSITY	0.00	0.00	0.00	
17.		MEDICAL UNIVERSITY	0.00	51,955,522.22	51,955,522.22	
		TOTAL	12,337,336,365.00	114,207,774.97	(12,223,128,590.03)	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO. 2 (D)

STATEMENT OF FINES FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		JUDICIARY	1,270,000,000.00	3,594,670.00	(1,266,405,330)	
		TOTAL	1,270,000,000.00	3,594,670.00	(1,266,405,330)	

NOTES ON THE FINANCIAL STATEMENTS

NO. 2 (E)

STATEMENT OF SALES FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		HOUSING AND PROPERTY DEV AUTHORITY	0.00	200,000.00	200,000.00	
2.		MINISTRY OF FINANCE INCORPORATION	0.00	256,428,000.00	256,428,000.00	
3.		MINISTRY OF FINANCE LANDS AND SURVEY	0.00	196,623,000.00	196,623,000.00	
		TOTAL	0.00	453,251,000.00	453,251,000.00	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO. 2 (F)

STATEMENT OF RENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		BGIS	0.00	54,623,161.27	54,623,161.27	
2.		MINISTRY OF TRADE, INDUSTRY & INVESTMENT	0.00	18,741,862.18	18,741,862.18	
		TOTAL	0.00	73,365,023.45	73,365,023.45	

NOTES ON THE FINANCIAL STATEMENTS

NO. 2 (G)

STATEMENT OF INTEREST FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		MINISTRY OF FINANCE INCORPORATED	0.00	63,781.52	63,781.52	
2.		OFFICE OF THE ACCOUNTANT GENERAL	0.00	2,837,471.50	2,837,471.50	
		TOTAL	0.00	2,901,253.02	2,901,253.02	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO. 2 (H)

STATEMENT OF INVESTMENT INCOME FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF NO.	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
1.		MINISTRY OF FINANCE INCORPORATED	0.00	57,620,320.38	57,620,320.38	
2.		OFFICE OF THE ACCOUNTANT GENERAL (BYSG BOND)	0.00	58,349,000.00	58,349,000.00	
		TOTAL	0.00	115,969,320.38	115,969,320.38	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO 3

STATEMENT OF OTHER REVENUE RECEIPTS

S/NO	MONTH	BAILOUT REFUNDS FROM LGAs	RECOVERY OF VECHICLE LOAN	TOTAL
		(a)	(b)	c(a + b)
		₦	₦	₦
1	JANUARY	16,279,010.57	0.00	16,279,010.57
2	FEBRUARY	16,279,010.57	40,000.00	16,319,010.57
3	MARCH	16,279,010.57	100,000.00	16,379,010.57
4	APRIL	16,279,010.57	40,000.00	16,319,010.57
5	MAY	16,279,010.57	40,000.00	16,319,010.57
6	JUNE	16,279,010.57	0.00	16,279,010.57
7	JULY	16,279,010.57	40,000.00	16,319,010.57
8	AUGUST	16,279,010.57	40,000.00	16,319,010.57
9	SEPTEMBER	16,279,010.57	92,669.60	16,371,680.17
10	OCTOBER	16,279,010.57	0.00	16,279,010.57
11	NOVEMBER	16,279,010.57	0.00	16,279,010.57
12	DECEMBER	16,279,010.57	0.00	16,279,010.57
	TOTAL	195,348,126.84	392,669.60	195,740,796.44



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

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NOTES ON THE FINANCIAL STATEMENTS **NO. 4 (A)**

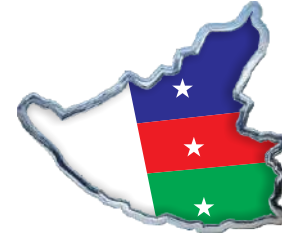
STATEMENT OF TOTAL PERSONNEL COST FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	REF.NO	MDA	BUDGET ₦	ACTUAL ₦	VARIANCE ₦	REMARK
A		PERSONNEL COST				
1.	4B	ADMINISTRATIVE SECTOR	12,917,313,630.27	16,228,641,678.70	(3,311,328,048.43)	
2.	4B	ECONOMIC SECTOR	14,900,929,343.07	5,399,446,828.34	9,501,482,514.73	
3.	4B	LAW & JUSTICE SECTOR	1,404,296,285.90	1,739,547,148.84	(335,250,862.94)	
4.	4B	REGIONAL SECTOR	35,571,243.51	31,687,027.90	3,884,215.61	
5.	4B	SOCIAL SECTOR	31,096,934,060.00	26,225,095,013.60	4,871,839,046.40	
		TOTAL PERSONNEL COST	60,355,044,562.75	49,624,417,697.38	10,730,626,865.37	
B		SALARIES DIRECTLY CHARGED TO CONSOLIDATED REVENUES FUND CHARGES				
1.	7(1)	GOVERNOR	3,840,298.32	3,840,298.32	0.00	
2.	7(1)	DEPUTY GOVERNOR	3,801,987.00	3,801,987.00	0.00	
3.	7(1)	JUDICIAL SERVICE COMMISSION BOARD MEMBERS	41,520,827.20	24,129,514.56	17,391,312.64	
4.	7(1)	AUDITOR GENERAL(STATE)	9,273,949.44	9,273,949.44	0.00	
5.	7(1)	AUDITOR GENERAL (LOCAL GOVERNMENT)	9,273,944.40	9,273,944.40	0.00	
6.	7(1)	CIVIL SERVICE COMMISSION BOARD MEMBERS	51,114,271.20	29,788,294.20	21,325,977.00	
7.	7(1)	LOCAL GOVT. SERVICE COMMISSION BOARD MEMBERS	89,488,047.20	39,611,457.48	49,876,589.72	
8.	7(1)	HOUSE OF ASSEMBLY SERVICE COMMISSION BOARD MEMBERS	89,488,047.20	39,611,457.48	49,876,589.72	
9.	7(1)	STATE INDEPENDENT ELECTORIAL COMMISSION BOARD MEMBERS	89,488,047.20	39,611,457.48	49,876,589.72	
		TOTAL SALARIES CHARGED TO CONSOLIDATED REVENUE FUND CHARGES	387,289,419.16	198,942,360.36	188,347,058.80	
		GRAND TOTAL	60,742,333,981.91	49,823,360,057.74	10,918,973,924.17	



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO.4B**

STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
				SECTOR: ADMINISTRATIVE							
155,772,274.00	011100100100	21010101	1	GOVERNMENT HOUSE	290,680,101.50	0.00	290,680,101.50	290,680,101.50	0.00	0.00	16
37,663,844.00	011100100200	21010101	1	OFFICE OF DEPUTY GOVERNOR	48,402,962.70	0.00	48,402,962.70	48,402,962.70	0.00	0.00	12
8,023,237.00	011100202000	21010101	1	S. A. POLITICAL	7,898,072.72	0.00	7,898,072.72	7,898,072.72	0.00	0.00	12
24,380,455.00	011100202900	21010101	1	S. A. TREASURY, REVENUE AND ACCOUNTS	29,484,865.00	0.00	29,484,865.00	17,816,023.05	0.00	11,668,841.95	12
25,511,922.00	011101000100	21010101	1	DUE PROCESS BUREAU	25,966,993.30	0.00	25,966,993.30	25,966,993.30	0.00	0.00	12
3,129,603,912.00	011101300200	21010101	1	GENERAL SERVICES (SSG OFFICE)	5,498,390,384.44	0.00	5,498,390,384.44	5,498,390,384.44	0.00	0.00	40
26,332,875.00	011102100100	21010101	1	LAGOS LIAISON OFFICE	29,506,895.33	0.00	29,506,895.33	29,506,895.33	0.00	0.00	12
9,951,601.00	011102100200	21010101	1	BAYELSA HOUSE ABUJA	15,345,839.74	0.00	15,345,839.74	15,345,839.74	0.00	0.00	12
53,684,878.00	011102100300	21010101	1	PORT-HARCOURT LIAISON OFFICE	52,105,770.00	0.00	52,105,770.00	51,909,128.38	0.00	196,641.62	12
6,123,238,204.00	011103500100	21010101	1	STATE PENSION BOARD	7,401,486,441.18	0.00	7,401,486,441.18	7,401,486,441.18	0.00	0.00	42
12,467,460.00	011103800100	21010101	1	PILGRIMS WELFARE BOARD	19,675,751.00	0.00	19,675,751.00	15,178,625.77	0.00	4,497,125.23	12
0.00	011104400100	21010101	1	MINISTRY OF SPECIAL DUTIES (FEDERAL PROJECTS AND PROGRAMS CO	3,915,638,058.32	0.00	3,915,638,058.32	0.00	0.00	3,915,638,058.32	0
24,774,229.00	011110100100	21010101	1	MINISTRY OF SPECIAL PROJECTS	43,087,338.00	0.00	43,087,338.00	27,881,218.50	0.00	15,206,119.50	12
8,121,595.00	011113500100	21010101	1	DIRECTORATE FOR PROJECT MONITORING AND EVALUATION	11,931,457.00	0.00	11,931,457.00	10,526,749.75	0.00	1,404,707.25	12
56,549,726.00	011113700100	21010101	1	TEACHERS DISCIPLINARY COUNCIL	63,160,822.00	0.00	63,160,822.00	60,646,005.84	0.00	2,514,816.16	12
941,420,015.00	011200300100	21010101	1	BAYELSA STATE HOUSE OF ASSEMBLY	976,279,986.00	0.00	976,279,986.00	956,495,054.22	0.00	19,784,931.78	25
115,234,994.00	011200400100	21010101	1	BAYELSA STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	114,157,725.35	0.00	114,157,725.35	114,157,725.35	0.00	0.00	16
157,290,733.00	012300100100	21010101	1	MINISTRY OF INFORMATION AND ORIENTATION	215,242,213.00	0.00	215,242,213.00	207,804,964.81	0.00	7,437,248.19	12
397,935,794.00	012300400100	21010101	1	BAYELSA STATE RADIO BROADCASTING CORPORATION	353,732,792.84	0.00	353,732,792.84	353,732,792.84	0.00	0.00	13
19,458,640.00	012301300100	21010101	1	GOVERNMENT PRINTING PRESS	14,141,699.80	0.00	14,141,699.80	14,141,699.80	0.00	0.00	12
226,022,843.00	012305500100	21010101	1	BAYELSA STATE NEWSPAPERS CORPORATION	209,581,103.00	0.00	209,581,103.00	184,093,852.98	0.00	25,487,250.02	24



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.4B

STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
117,141,447.00	012500100200	21010101	1	MANAGEMENT AND WELFARE SERVICE	204,601,269.41	0.00	204,601,269.41	204,601,269.41	0.00	0.00	18
50,240,986.00	012500500100	21010101	1	ESTABLISHMENT AND TRAINING BUREAU	75,852,377.10	0.00	75,852,377.10	75,852,377.10	0.00	0.00	12
8,110,959.00	012500600100	21010101	1	BAYELSA STATE PUBLIC SERVICE TRAINING INSTITUTE	14,977,380.28	0.00	14,977,380.28	14,977,380.28	0.00	0.00	24
51,883,552.00	014000100100	21010101	1	AUDITOR-GENERAL STATE	65,224,603.97	0.00	65,224,603.97	65,224,603.97	0.00	0.00	12
26,926,542.00	014000100200	21010101	1	AUDITOR-GENERAL LOCAL GOVERNMENT	34,604,565.43	0.00	34,604,565.43	34,604,565.43	0.00	0.00	12
55,609,439.00	014700100100	21010101	1	CIVIL SERVICE COMMISSION	62,203,802.00	0.00	62,203,802.00	58,444,460.29	0.00	3,759,341.71	12
0.00	014700100200	21010101	1	LOCAL GOVERNMENT SERVICE COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0
256,868,925.00	014800100100	21010101	1	STATE INDEPENDENT ELECTORAL COMMISSION	237,075,724.25	0.00	237,075,724.25	237,075,724.25	0.00	0.00	18
0.00	022201800100	21010101	1	BAYELSA STATE INVERSTMENT PROMOTION AGENCY	9,768,666.00	0.00	9,768,666.00	9,696,737.03	0.00	71,928.97	12
170,746,961.00	023100100100	21010121	1	MINISTRY OF POWER	143,063,480.06	0.00	143,063,480.06	143,063,480.06	0.00	0.00	26
0.00	025305600100	21010101	1	PHYSICAL PLANNING AND DEVELOPMENT BOARD	53,039,548.68	0.00	53,039,548.68	53,039,548.68	0.00	0.00	16
0.00	051705800100	21010101	1		0.00	0.00	0.00	0.00	0.00	0.00	0
				GROUP-TOTAL	20,236,308,689.40	0.00	20,236,308,689.40	16,228,641,678.70	0.00	4,007,667,010.70	494
SECTOR: ECONOMIC											
0.00	011100202700	21010101	2	BAYELSA STATE VOLUNTEERS	100,000,000.00	0.00	100,000,000.00	97,000,000.00	0.00	3,000,000.00	10
0.00	011100500100	21010101	2	SSA TO SDG	11,000,000.00	0.00	11,000,000.00	10,687,222.07	0.00	312,777.93	12
299,303,714.00	021500100100	21010101	2	MINISTRY OF AGRICULTURE	365,130,787.00	0.00	365,130,787.00	350,551,095.05	0.00	14,579,691.95	24
117,606,781.00	021510200100	21010101	2	AGRICULTURAL DEVELOPMENT PROGRAMME (ADP)	107,436,890.00	0.00	107,436,890.00	95,373,104.09	0.00	12,063,785.91	24
29,131,081.00	021510600100	21010101	2	SCHOOL-TO-LAND AUTHORITY	28,567,828.00	0.00	28,567,828.00	25,888,559.77	0.00	2,679,268.23	12
2,584,098,335.00	022000100100	21010101	2	MINISTRY OF FINANCE	2,590,798,160.14	0.00	2,590,798,160.14	2,590,798,160.14	0.00	0.00	89
0.00	0220001042	21010101	2	MINISTRY OF FINANCE INCORPORATED (MOFI)	4,615,885.38	0.00	4,615,885.38	4,615,885.38	0.00	0.00	12
104,255,810.00	022000300100	21010101	2	STATE BUDGET OFFICE	130,424,366.11	0.00	130,424,366.11	130,424,366.11	0.00	0.00	26
264,467,361.00	022000700100	21010101	2	OFFICE OF ACCOUNTANT-	285,062,782.61	0.00	285,062,782.61	285,062,782.61	0.00	0.00	38



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO.4B**

STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
				GENERAL							
62,106,906.00	022000800100	21010101	2	BOARD OF INTERNAL REVENUE	66,976,714.40	0.00	66,976,714.40	66,976,714.40	0.00	0.00	17
225,560,918.00	022200100100	21010101	2	MINISTRY OF TRADE, INDUSTRY ANMD INVESTMENT	234,451,994.21	0.00	234,451,994.21	234,451,994.21	0.00	0.00	50
66,677,092.00	022205600100	21010101	2	BAYELSA STATE MICROFINANCE & ENTERPRISE DEVELOPMENT AGENCY	62,681,064.64	0.00	62,681,064.64	62,681,064.64	0.00	0.00	21
14,405,910.00	022205700100	21010101	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	12,032,205.00	0.00	12,032,205.00	10,870,746.72	0.00	1,161,458.28	12
0.00	022700100100	21010101	2	MINISTRY OF LABOR, EMPLOYMENT & PRODUCTIVITY	506,537.00	0.00	506,537.00	0.00	0.00	506,537.00	0
0.00	022700600100	21010101	2	SKILL ACQUISITION AND TRAINING	17,468,427.16	0.00	17,468,427.16	17,468,427.16	0.00	0.00	15
22,862,193.00	022810100100	21010101	2	E-GOVERANCE BUREAU	102,619,010.26	0.00	102,619,010.26	102,619,010.26	0.00	0.00	12
112,041,249.00	022900100100	21010101	2	MINISTRY OF TRANSPORT	96,026,183.98	0.00	96,026,183.98	96,026,183.98	0.00	0.00	26
114,789,716.00	022905300100	21010101	2	BAYELSA TRANSPORT COMPANY	115,209,618.00	0.00	115,209,618.00	109,273,412.64	0.00	5,936,205.36	24
43,229,130.00	023300100100	21010101	2	MINISTRY OF MINERAL RESOURCES	58,987,656.54	0.00	58,987,656.54	58,987,656.54	0.00	0.00	12
149,366,511.00	023400100100	21010101	2	MINISTRY OF WORKS	191,557,741.00	0.00	191,557,741.00	178,336,479.46	0.00	13,221,261.54	22
64,159,986.00	023400200100	21010101	2	OFFICE OF SURVEYOR-GENERAL	61,260,468.41	0.00	61,260,468.41	61,260,468.41	0.00	0.00	12
60,053,176.00	023600100100	21010101	2	MINISTRY OF TOURISM DEVELOPMENT	53,501,806.00	0.00	53,501,806.00	52,878,566.56	0.00	623,239.44	15
95,672,445.00	023600300100	21010101	2	MUSUEMS AND MONUMENTS	97,322,966.29	0.00	97,322,966.29	97,322,966.29	0.00	0.00	24
232,175,709.00	023600400100	21010101	2	COUNCIL OF ARTS AND CULTURE	226,837,521.41	0.00	226,837,521.41	226,837,521.41	0.00	0.00	16
8,371,234.00	023605500100	21010101	2	TOURISM DEVELOPMENT AGENCY	13,762,644.00	0.00	13,762,644.00	11,234,885.88	0.00	2,527,758.12	12
107,121,753.00	025200100100	21010101	2	MINISTRY OF WATER RESOURCES	109,758,612.41	0.00	109,758,612.41	109,758,612.41	0.00	0.00	28
112,692,036.00	025210200100	21010101	2	WATER BOARD	97,388,230.00	0.00	97,388,230.00	94,469,802.82	0.00	2,918,427.18	12
57,395,234.00	025300100100	21010101	2	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	64,949,611.02	0.00	64,949,611.02	64,949,611.02	0.00	0.00	12
43,820,756.00	025305300100	21010101	2	BAYELSA HOUSING AND PROPERTY DEVELOPMENT AUTHORITY	43,522,809.00	0.00	43,522,809.00	42,481,775.48	0.00	1,041,033.52	17
50,724,235.00	026000100100	21010101	2	MINISTRY OF LANDS AND SURVEY	52,611,148.38	0.00	52,611,148.38	52,611,148.38	0.00	0.00	12



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.4B

STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	026000200100	21010101	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	269,152.00	0.00	269,152.00	0.00	0.00	269,152.00	0
0.00	026200100100	21010101	2		0.00	0.00	0.00	0.00	0.00	0.00	0
54,318,602.00	026300100100	21010101	2	MINISTRY OF CULTURE AND IJAW NATIONAL AFFAIRS	57,548,604.45	0.00	57,548,604.45	57,548,604.45	0.00	0.00	12
				GROUP-TOTAL	5,460,287,424.80	0.00	5,460,287,424.80	5,399,446,828.34	0.00	60,840,596.46	630
				SECTOR: LAW & JUSTICE							
41,015,942.00	031801100100	21010101	3	JUDICIARY SERVICE COMMISSION	34,707,608.00	0.00	34,707,608.00	32,706,775.05	0.00	2,000,832.95	12
365,570,683.00	032600100100	21010101	3	MINISTRY OF JUSTICE	774,649,647.98	0.00	774,649,647.98	774,649,647.98	0.00	0.00	14
763,946,184.00	032605100100	21010101	3	HIGH COURT/ JUDICIARY	718,971,554.18	0.00	718,971,554.18	718,971,554.18	0.00	0.00	13
210,033,804.00	032605200100	21010101	3	CUSTOMARY COURT OF APPEAL	226,928,463.00	0.00	226,928,463.00	213,219,171.63	0.00	13,709,291.37	12
				GROUP-TOTAL	1,755,257,273.16	0.00	1,755,257,273.16	1,739,547,148.84	0.00	15,710,124.32	51
				SECTOR: REGIONAL DEVELOPMENT		0.00					
9,239,151.00	045102200100	21010101	4	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	5,631,995.21	0.00	5,631,995.21	5,631,995.21	0.00	0.00	12
7,761,292.00	045102300100	21010101	4	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	18,249,476.38	0.00	18,249,476.38	18,249,476.38	0.00	0.00	12
18,244,055.00	045102400100	21010101	4	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	17,460,603.00	0.00	17,460,603.00	7,805,556.31	0.00	9,655,046.69	12
				GROUP-TOTAL	41,342,074.59	0.00	41,342,074.59	31,687,027.90	0.00	9,655,046.69	36
				SECTOR: SOCIAL SERVICES							
0.00		21010101	5								
169,098,435.00	012300300100	21010101	5	NIGER DELTA TELEVISION AUTHORITY	170,058,367.00	0.00	170,058,367.00	161,636,118.29	0.00	8,422,248.71	12
0.00	023601000100	21010101	5	INTERNATIONAL INSTITUTE OF TOURISM AND HOSPITALITY	169,000,000.00	0.00	169,000,000.00	169,000,000.00	0.00	0.00	12
58,303,148.00	023800100100	21010101	5	MINISTRY OF SCIENCE AND TECHNOLOGY AND MANPOWER DEVELOPMENT	43,838,465.00	0.00	43,838,465.00	29,107,429.12	0.00	14,731,035.88	16
32,152,775.00	051300100100	21010101	5	MINISTRY OF YOUTH	241,861,493.96	0.00	241,861,493.96	241,861,493.96	0.00	0.00	40
231,465,580.00	051400100100	21010101	5	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	116,944,179.36	0.00	116,944,179.36	116,944,179.36	0.00	0.00	17
400,433,161.00	051700100100	21010101	5	MINISTRY OF EDUCATION	2,035,511,127.90	0.00	2,035,511,127.90	2,035,511,127.90	0.00	0.00	91



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO.4B**

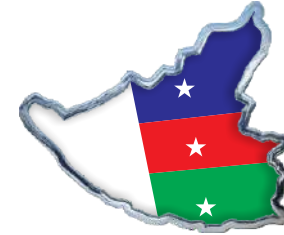
STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN CODE	ECON CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
301,159,405.00	051700300100	21010101	5	BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD	860,687,827.08	0.00	860,687,827.08	860,687,827.08	0.00	0.00	39
26,285,132.00	051700800100	21010101	5	BAYELSA STATE LIBRARY BOARD	24,726,718.00	0.00	24,726,718.00	24,361,518.15	0.00	365,199.85	12
17,277,297.00	051701000100	21010101	5	STATE AGENCY FOR MASS EDUCATION	9,089,699.26	0.00	9,089,699.26	9,089,699.26	0.00	0.00	13
629,344,807.00	051701800100	21010101	5	BAYELSA STATE POLYTECHNIC ALEBIRI	450,000,000.00	0.00	450,000,000.00	450,000,000.00	0.00	0.00	9
0.00	051701900100	21010101	5	ISAAC JASPER BORO COLLEGE OF EDUCATION	1,156,896,800.00	0.00	1,156,896,800.00	1,156,896,800.00	0.00	0.00	12
0.00	051702100100	21010101	5	NIGER DELTA UNIVERSITY WILBERFORCE ISLAND	3,991,923,400.00	0.00	3,991,923,400.00	3,991,923,400.00	0.00	0.00	12
0.00	051702619200	21010101	5	INSTITUTE OF ENTREPRENEURSHIP AND VOCATIONAL TRAINING	7,962,689.00	0.00	7,962,689.00	0.00	0.00	7,962,689.00	0
7,704,827,487.00	051705400100	21010101	5	BAYELSA STATE SECONDARY SCHOOLS BOARD	7,065,785,213.46	0.00	7,065,785,213.46	7,065,785,213.46	0.00	0.00	60
29,497,505.00	051705600100	21010101	5	BAYELSA STATE SCHOLARSHIP BOARD	32,332,779.00	0.00	32,332,779.00	29,099,843.64	0.00	3,232,935.36	13
835,207,541.00	052100100100	21010101	5	MINISTRY OF HEALTH	1,123,866,511.63	0.00	1,123,866,511.63	1,123,866,511.63	0.00	0.00	60
0.00	052100200100	21010101	5	STATE HEALTH INSURANCE SCHEME	37,165,707.00	0.00	37,165,707.00	31,885,183.25	0.00	5,280,523.75	12
1,000,477,745.00	052102600100	21010101	5	NIGER DELTA UNIVERSITY TEACHING HOSPITAL OKOLOBIRI	1,049,786,385.77	0.00	1,049,786,385.77	1,049,786,385.77	0.00	0.00	24
3,602,727,323.00	052110200100	21010101	5	BAYELSA STATE HOSPITALS MANAGEMENT BOARD	3,289,824,194.67	0.00	3,289,824,194.67	3,289,824,194.67	0.00	0.00	20
118,918,176.00	052110400100	21010101	5	BAYELSA STATE SCHOOL OF NURSING AND MIDWIFREY	170,046,924.00	0.00	170,046,924.00	164,221,262.26	0.00	5,825,661.74	36
575,729,043.00	052110600100	21010101	5	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY	502,500,385.00	0.00	502,500,385.00	464,000,000.00	0.00	38,500,385.00	12
387,121,050.00	053500100100	21010101	5	MINISTRY OF ENVIRONMENT	605,651,217.92	0.00	605,651,217.92	605,651,217.92	0.00	0.00	12
254,735,839.00	053500200100	21010101	5	BAYELSA STATE PARKS AND GARDEN	241,919,595.84	0.00	241,919,595.84	241,919,595.84	0.00	0.00	24
1,450,710,209.00	053505500100	21010101	5	BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY	1,603,663,051.35	0.00	1,603,663,051.35	1,603,663,051.35	0.00	0.00	24
304,914,139.00	053900100100	21010101	5	MINISTRY OF SPORTS DEVELOPMENT	329,638,109.17	0.00	329,638,109.17	329,638,109.17	0.00	0.00	58



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO.4B**

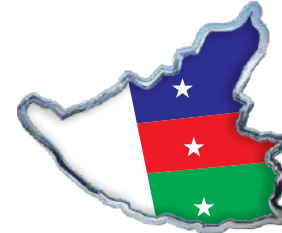
STATEMENT OF PERSONNEL COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN CODE	ECON CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
406,366,292.00	053905100100	21010101	5	BAYELSA STATE SPORTS COUNCIL	373,766,808.42	0.00	373,766,808.42	373,766,808.42	0.00	0.00	12
150,846,140.00	055100100100	21010101	5	MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	164,746,658.73	0.00	164,746,658.73	164,746,658.73	0.00	0.00	14
264,710,777.00	055100200100	21010101	5	BAYELSA STATE TRADITIONAL RULERS COUNCIL	306,979,495.37	0.00	306,979,495.37	306,979,495.37	0.00	0.00	34
171,686,635	056400100100	21010101	5	MINISTRY OF COMMUNITY DEV. & CHIEFTAINCY AFFAIRS	133,241,889.00	0.00	133,241,889.00	133,241,889.00	0.00	0.00	27
				GROUP-TOTAL	26,309,415,692.89	0.00	26,309,415,692.89	26,225,095,013.60	0.00	84,320,679.29	727
				GRAND TOTAL	53,802,611,154.84	0.00	53,802,611,154.84	49,624,417,697.38	0.00	4,178,193,457.46	1938



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO. 5

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN- CODE	ECON- CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
				SECTOR: ADMINISTRATIVE							
		22020102	1	S.A CONFLICT RESOLUTION	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
6,187,209,000.00	011100100100	22020102	1	GOVERNMENT HOUSE	12,743,705,000.00	0.00	12,743,705,000.00	12,300,000,000.00	0.00	443,705,000.00	736
571,344,000.00	011100100200	22021007	1	OFFICE OF THE DEPUTY GOVERNOR	800,000,000.00	0.00	800,000,000.00	635,969,040.45	0.00	164,030,959.55	229
0.00	011100100300	22021007	1	OFFICE OF THE PRINCIPAL EXECUTIVE SECRETARY	525,000,000.00	0.00	525,000,000.00	0.00	0.00	525,000,000.00	0
0.00	011100200700	22021007	1	S.A ENVIRONMENT	3,000,000.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00	0
0.00	011100200800	22021007	1	S.A.ETHICS AND GOOD GOVERNMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100200900	22021007	1	S.A FEDERAL PROJECTS AND PROGRAMMES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201000	22021007	1	S.A. GENERAL DUTIES	0.00	0.00	0.00	0.00	0.00	0.00	0
7,150,000.00	011100201100	22020102	1	S.A. HIGHER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201200	22020102	1	S.A HOUSE OF ASSEMBLY LIAISON	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201300	22020102	1	S.A INFORMATION COMMUNICATION TECHNOLOGY AND DATA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201400	22020102	1	S.A INTER-GOVENMENTAL RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201500	22020102	1	S.A INTER- PARTY RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
1,100,000.00	011100201600	22020102	1	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201700	22020102	1	S.A LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201800	22020102	1	S.A NATIONAL ASSEMBLY LIAISON	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100201900	22020102	1	S.A. OIL AND GAS	0.00	0.00	0.00	0.00	0.00	0.00	0
1,618,553,000.00	011100202000		1	S.A POLITICAL	3,750,966,912.64	0.00	3,750,966,912.64	3,360,390,000.00	0.00	390,576,912.64	90
0.00	011100202100	22020102	1	S.A POVERTY ALLEVIATION AND EMPLOMENT GENERATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100202200	22020103	1	S.A POWER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100202300	22020103	1	S.A PRIMARY EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
3,000,000.00	011100202400	22020103	1	S.A SECONDARY EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100202500	22020103	1	S.A SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0
5,890,000.00	011100202600	22020103	1	S.A INVESTMENT	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00	1
1,964,600,000.00	011100202700	22020103	1	S.A STATE SECURITY	2,060,295,000.00	0.00	2,060,295,000.00	1,992,975,000.00	0.00	67,320,000.00	98
0.00	011100202800	22020103	1	S.A SUSTAINABLE COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT NO.5

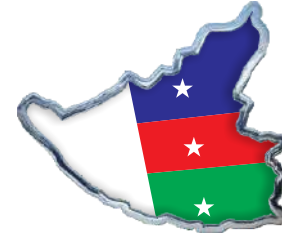
STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
215,400,000.00	011100202900	22020103	1	S.A TREASURY AND ACCOUNTS	330,100,000.00	0.00	330,100,000.00	242,980,000.00	0.00	87,120,000.00	75
110,014,000.00	011100203000	22020103	1	S.A WOMEN MOBILISATION	97,200,000.00	0.00	97,200,000.00	97,200,000.00	0.00	0.00	13
0.00	011100203100	22020103	1	S.A YOUTH EMPOWERMENT, TRAINING AND REHABILITATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203200	22020103	1	S A YOUTH MOBILIZATION	40,000,000.00	0.00	40,000,000.00	0.00	0.00	40,000,000.00	0
0.00	011100203300	22020103	1	SSA ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203400	22021004	1	SSA ADIMINISTRATION 1	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203500	22021004	1	SSA ADMINISTRATION 2	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203600	22021004	1	SSA AQUACULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203700	22021004	1	SSA-AVIATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203800	22021004	1	SSA BAYELSANS IN DIAPORA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100203900	22021004	1	SSA CIVIL SOCIETY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204000	22021004	1	SSA CONFLICT RESOLUTION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204100	22021004	1	SSA CONSTITUENCY AND STATE AGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204200	22021004	1	SSA CO-OPERATIVE DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204300	22021004	1	SSA CULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204400	22021004	1	SSA DATA GATHERING AND MGT/LOCAL CONTENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204500	22021004	1	SSA DOMESTIC AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204600	22021004	1	SSA DOMESTIC AFFAIRS (GOVERNOR'S WIFE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204700	22021004	1	SSA ECOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0
16,026,000.00	011100204800	22021004	1	SSA EDUCATION INSPECTORATE AND POLICY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100204900	22021004	1	SSA ELECTRONIC MEDIA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205000	22021004	1	SSA ENVIRONMENTAL SANITATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205100	22021004	1	SSA EVENTS AND PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205200	22021004	1	SSA EVENTS MGT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205300	22020604	1	SSA E-GOVERNANCE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205400	22020604	1	SSA GENERAL DUTIES 1	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205500	22020604	1	SSA GENERAL DUTIES 2	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205600	22020604	1	SSA GENERAL DUTIES 3	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100205700	22020604	1	SSA GENERAL DUTIES (GOVERNOR'S WIFE)	0.00	0.00	0.00	0.00	0.00	0.00	0
2,000,000.00	011100205800	22020604	1	DIRECTORATE FOR GIRL CHILD EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT

NO.5

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	011100205900	22020604	1	SSA GRASSROOT POLITICS 1	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206000	22020604	1	SSA GRASSROOT POLITICS 2	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206100	22020604	1	SSA GRASSROOT POLITICS 3	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206200	22020604	1	SSA GRASSROOT POLITICS 4	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206300	22020604	1	GRASSROOT POLITICS 5	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206400	22020604	1	SSA GRASSROOT POLITICS 6	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206500	22020604	1	SSA INTERNALLY GENERATED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206600	22020604	1	SSA IJAW NATIONAL AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206700	22020604	1	SSA INTERNATIONAL DEVELOPMENT COOPERATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206800	22020604	1	SSA INTERNATIONAL DEV. PARTNERSHIP AND ENVIRONMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100206900	22020604	1	SSA INTER-PARTY RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207000	22020102	1	SSA INTRA-PARTY RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207100	22020102	1	SSA INVESTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207200	22020102	1	SSA LANDS AND SURVEY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207300	22020102	1	SSA LEGAL MATTERS 2	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207400	22020102	1	SSA LIAISON OFFICE ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207500	22020102	1	SSA MARINE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207600	22020102	1	SSA MIDIA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207700	22020102	1	SSA NATIONAL ASSEMBLY LIAISON	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207800	22020102	1	SSA NON-INDIGENE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100207900	22020102	1	SSA NON-INDIGENE WOMEN LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208000	22020102	1	SSA OIL AND GAS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208100	22020602	1	SSA PRIMARY HEALTH CARE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208200	22020602	1	SSA PROJECT MONITORING(ENGINEERING)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208300	22020602	1	SSA PROJECT MONITORING (FINANCE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208400	22020602	1	SSA PROTOCOL 1	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208500	22020602	1	SSA PROTOCOL 2	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT

NO.5

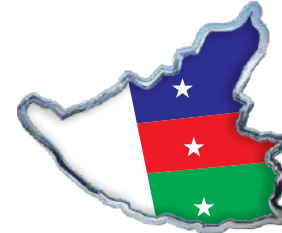
STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	011100208600	22020602	1	SSA PUBLIC PRIVATE PARTNERSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0
23,155,000.00	011100208700	22020602	1	SSA RELIGIOUS MATTERS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208800	22020602	1	SSA RESEARCH AND SOCIAL MEDIA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100208900	22020602	1	SSA SCIENCE AND TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209000	22020602	1	SSA SECURITY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209100	22020602	1	SSA SMEDAN	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209200	22020602	1	(GOVERNOR'S WIFE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209300	22020602	1	SSA SPECIAL DUTIES 1	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209400	22020602	1	SSA SPECIAL DUTIES 5	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209500	22020602	1	SSA SPECIAL DUTIES 6	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209600	22020602	1	SSA SPORTS DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
500,000.00	011100209700	22020602	1	SSA TALENT DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209800	22021003	1	SSA TECHNICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100209900	22021003	1	SSA WOMEN DEVELOPMENT- BRASS LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210000	22021003	1	SSA WOMEN DEVELOPMENT- EKEREMOR LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210100	22021003	1	SSA WOMEN DEVELOPMENT- KOLOKUMA/OPOKUMA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210200	22021003	1	SSA WOMEN DEVELOPMENT- NEMBE LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210300	22021003	1	SSA WOMEN DEVELOPMENT- OGBIA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210400	22021003	1	SSA WOMEN DEV- SAGBAMA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210500	22021003	1	SSA WOMEN DEV- SUTHERN IJAW LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210600	22021003	1	SSA WOMEN DEV- YENAGOA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210700	22021003	1	SSA WELFARE DUTIES (GOVERNOR'S WIFE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100210800	22021003	1	SSA GOVERNOR'S REPRESENTATIVE-BRASS LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100210900	22021003	1	SSA GOVERNOR'S REPRESENTATIVE- EKEREMOR LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100211000	22021003	1	SSA GOVERNOR'S REP- KOLOKUMA/OPOKUMA LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100211100	22021003	1	SSA GOVERNOR'S REPRESENTATIVE-NEMBE LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO.5**

STATEMENT OF OVERHEAD COST **FOR THE YEAR ENDING 31ST DECEMBER, 2019**

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	011100211200	22021003	1	SSA GOVERNOR'S REPRESENTATIVE-OGBIA LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100211300	22021003	1	SSA GOVERNOR'S REPRESENTATIVE-SAGBAMA LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100211400	22021003	1	SSA GOVERNOR'S REP – SOUTHERN IJAW LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100211500	22021003	1	SSA GOVERNOR'S REPRESENTATIVE-YENAGOA LGA	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011100211600	22021003	1	SSA GOVERNOR'S REPRESENTATIVE ON NAPEP	0.00	0.00	0.00	0.00	0.00	0.00	0
8,770,000.00	011100211700	22021003	1	CHIEF HISTORIAN AND ARCHIVIST	20,000,000.00	0.00	20,000,000.00	4,192,000.00	0.00	15,808,000.00	5
0.00	011100211800	22021007	1	SSA CHIEFTAINCY AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100211900	22021007	1	SSA ETHICS,VALUES AND ORIENTATION	0.00	0.00	0.00	0.00	0.00	.00	0
0.00	011100212000	22021007	1	SSA GENERAL DUTIES 6	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212100	22021007	1	SSA INFARASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212200	22021007	1	SSA MOBILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212300		1	SSA PROTOCOL	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212400	22021007	1	SSA RELIEF MATTERS	0.00	0.00	0.00	0.00	0.00	0.00	0
18,500,000.00	011100212500	22021007	1	SSA STUDENT MOBILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212600	22021007	1	SSA VETERINARY AND LIVESTOCK	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212700	22021007	1	SSA SPECIAL DUTIES 2	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212800	22021007	1	SA HOSPITAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100212900	22021007	1	YOUTH DEVELOPMENT ASSIST- BRASS LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213000	22021007	1	YOUTH DEVELOPMENT ASSIST- EKEREMOR LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213100	22021007	1	YOUTH DEVELOPMENT ASSIST-KOLOKUMA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213200	22020112	1	YOUTH DEVELOPMENT ASSIST- OGBIA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213300	22020112	1	YOUTH DEVELOPMENT ASSIST-NEMBE LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213400	22020112	1	YOUTH DEVELOPMENT ASSIST- SAGBAMA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213500	22020112	1	YOUTH DEVELOPMENT ASSIST-SOUTHERN IJAW LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213600	22020112	1	YOUTH DEVELOPMENT ASSIST-YENAGOA LGA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213700	22020112	1	SSASPECIAL DUTIES 3	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100213800	22020112	1	BEAUTIFICATION COMMITTEE	1,000,000,000.00	0.00	1,000,000,000.00	726,840,000.00	0.00	273,160,000.00	0
0.00	011100213900	22020112	1	GOVERNOR'S SPECIAL REP ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT

NO.5

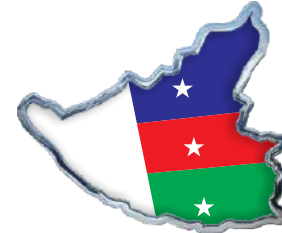
STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	011100214000	22020112	1	SSA GENERAL DUTIES	0.00	0.00	0.00	0.00	0.00	0.00	0
9,087,000.00	011100500100	22020112	1	SSA MILLENIUM DEVELOPMENT GOALS	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011100500100	22020112	1	S.S.A SUSTAINABLE DEVELOPMENT GOAL (MDGS)	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
23,803,000.00	011100800100	22020112	1	STATE EMERGENCY MGT AGENCY	100,000,000.00	0.00	100,000,000.00	45,118,000.00	0.00	54,882,000.00	29
19,100,000.00	011101000100	22020112	1	DUE PROCESS BUREAU	14,900,000.00	0.00	14,900,000.00	14,900,000.00	0.00	0.00	9
542,808,000.00	011101300100	22020112	1	SECRETARY TO THE STATE GOVERNMENT(SSG)	700,000,000.00	0.00	700,000,000.00	461,718,530.00	0.00	238,281,470.00	75
412,144,000.00	011101300200	22020112	1	GENERAL SERVICES (SSG OFFICE)	1,063,320,980.00	0.00	1,063,320,980.00	1,063,320,980.00	0.00	0.00	183
0.00	011101300300	22020112	1	SA GENERAL DUTIES (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101300400	23020101	1	SA SPECIAL DUTIES (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101300500	23020101	1	SSA COMMUNITY RELATIONS (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101300600	23020101	1	SSA COMPUTER DATA ANALYSIS AND MGT(SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101300700	23020101	1	SSA DOMESTIC (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101300800	23020101	1	SSA GENERAL DUTIES (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101300900	23020101	1	SSA GRANTS/DONOR AGENCIES (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101301000	23020101	1	SSA MEDIA (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
1,200,000.00	011101301100	23020101	1	SSA POLITICAL AND ECONOMIC AFFAIRS (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101301200	23020101	1	SSA RESEARCH AND DOCUMENTATION (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101301300	23020101	1	SSA SPECIAL SERVICES (SSG OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101301400	23020101	1	EXECUTIVE ASSISTANT (SSG OFFICE)	800,000.00	0.00	800,000.00	800,000.00	0.00	0.00	4
0.00	011101301400	23020101	1	POLITICAL AND ECONOMIC AFFAIRS BUREAU	149,740,409.28	0.00	149,740,409.28	800,000.00	0.00	148,940,409.28	4
3,000,000.00	011101700100	23020101	1	EXCO SERVICES	65,000,000.00	0.00	65,000,000.00	65,000,000.00	0.00	0.00	23
19,127,000.00	011101800100	23020101	1	SPECIAL SERVICES BUREAU 1	30,000,000.00	0.00	30,000,000.00	15,550,000.00	0.00	14,450,000.00	14
1,200,000.00	011101800200	23020101	1	SPECIAL SERVICES BUREAU 2	20,000,000.00	0.00	20,000,000.00	11,800,000.00	0.00	8,200,000.00	12
0.00	011102100100	23020101	1	LAGOS LIAISON OFFICE	20,000,000.00	0.00	20,000,000.00	2,000,000.00	0.00	18,000,000.00	4
0.00	011102100200	22021004	1	BAYELSA HOUSE ABUJA	20,000,000.00	0.00	20,000,000.00	500,000.00	0.00	19,500,000.00	1
2,789,000.00	011102100300	22021004	1	PORTHARCOURT LIAISON OFFICE	20,000,000.00	0.00	20,000,000.00	2,500,000.00	0.00	17,500,000.00	5
0.00	011102800100	22021004	1	NEPAD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011102900100	22021004	1	TASK FORCE ON DISTRIBUTION OF PETROLEUM PRODUCTS	0.00	0.00	0.00	0.00	0.00	0.00	0
32,650,000.00	011103300100	22021004	1	STATE ACTION COMMITTEE ON AIDS (SACA)	30,000,000.00	0.00	30,000,000.00	13,592,000.00	0.00	16,408,000.00	22



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.5

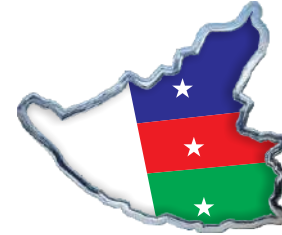
STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
2,050,000.00	011103500100	22021004	1	STATE PENSION BOARD	6,000,000.00	0.00	6,000,000.00	500,000.00	0.00	5,500,000.00	1
0.00	011103500200	22021004	1	LOCAL GOVERNMENT PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011103800100	22021004	1	PILGRIMS WELFARE BOARD	800,000,000.00	0.00	800,000,000.00	595,403,912.64	0.00	204,596,087.36	13
400,000.00	011104400100	22021004	1	MINISTRY OF SPECIAL DUTIES (FEDERAL PROJECTS & PROGRAMMES)	100,000,000.00	0.00	100,000,000.00	15,542,000.00	0.00	84,458,000.00	16
102,396,000.00	011105000100	22021004	1	CHIEF ECONOMIC ADVISER	70,000,000.00	0.00	70,000,000.00	26,340,000.00	0.00	43,660,000.00	21
55,220,000.00	011110100100	22021004	1	MINISTRY OF SPECIAL PROJECTS	25,000,000.00	0.00	25,000,000.00	12,000,000.00	0.00	13,000,000.00	11
0.00	011110800200	22021004	1	SSA AGRICULTURE (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800300	22021004	1	SSA CHIEFTAINCY AFFAIRS (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800400	22021004	1	SSA COMMUNITY DEVELOPMENT (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800500	22021004	1	SSA ICT/DATA (D/GOV).	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800600	22021004	1	SSA LOCAL GOVERNMENT AFFAIRS (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800700	22021004	1	SSA MEDIA (D/GOV).	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800800	22021004	1	SSA SECURITY (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110800900	23021005	1	SSA SPECIAL DUTIES (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110801000	23021005	1	SSA SPORTS (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110801100	23021005	1	SSA TRANSPORT/LOGISTICS (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110801200	23021005	1	SSA DOMESTIC AFFAIRS (D/GOV WIFE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110801300	23021005	1	SSA GENDER MATTERS (D/GOV WIFE)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011110801400	23021005	1	SSA GENDER MATTERS (D/GOV)	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011113300100	23021005	1	BAYELSA PARTNERSHIP INITIATIVE AGENCY	6,000,000.00	0.00	6,000,000.00	1,482,000.00	0.00	4,518,000.00	3
0.00	011113400100	23021005	1	BAYELSA PROGRAMMES MONITORING COMMITTEE ON UNITAR	0.00	0.00	0.00	0.00	0.00	0.00	0
200,000.00	011113500100	23021005	1	DIRECTORATE FOR PROJECT MONITORING & EVALUATION	30,000,000.00	0.00	30,000,000.00	11,906,000.00	0.00	18,094,000.00	13
15,850,000.00	011113600100	23021005	1	SPECIAL PROSCUTOR FOR VIOLENT CRIMES	14,850,000.00	0.00	14,850,000.00	14,850,000.00	0.00	0.00	11
0.00	011113700100	23021005	1	TEACHERS DISCIPLINARY COUNCIL	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0
0.00	011113800100	23021005	1	TECHNICAL COMMITTEE ON URBAN REGENERATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200200100	23021005	1	MANAGEMENT/ADMINISTRATION	551,000,000.00	0.00	551,000,000.00	0.00	0.00	551,000,000.00	0
2,866,634,000.00	011200300100	23021005	1	BAYELSA STATE HOUSE OF ASSEMBLY	1,800,000,000.00	0.00	1,800,000,000.00	1,025,866,929.00	0.00	774,133,071.00	81
0.00	011200300200	23021005	1	CHIEF OF STAFF TO THE SPEAKER	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.5

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
650,000.00	011200400100	23021005	1	HOUSE OF ASSEMBLY SERVICE COMMISSION	100,000,000.00	0.00	100,000,000.00	28,400,000.00	0.00	71,600,000.00	11
0.00	011200500200	22020102	1	SA LEGISLATIVE TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200500300	22020102	1	SA MEDIA AND PUBLICITY	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200500400	22020102	1	SA POLITICAL TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
0.00	011200500500	22020102	1	SA SPECIAL DUTIES TO THE SPEAKER	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
24,000,000.00	011200700100	22020102	1	HOUSE COMMITTEE	500,000,000.00	0.00	500,000,000.00	0.00	0.00	500,000,000.00	0
0.00	011200800100	22020102	1	GENERAL SERVICES DEPARTMENTS	241,000,000.00	0.00	241,000,000.00	0.00	0.00	241,000,000.00	0
0.00	011200800100	22020102	1	LEGAL SERVICES	28,000,000.00	0.00	28,000,000.00	0.00	0.00	28,000,000.00	0
0.00	011200800200	22020102	1	CHAMBER AND COMMITTEE SERVICES	36,000,000.00	0.00	36,000,000.00	0.00	0.00	36,000,000.00	0
0.00	011200800300	22020102	1	ADMINISTRATIVE SERVICES	36,000,000.00	0.00	36,000,000.00	0.00	0.00	36,000,000.00	0
0.00	011200800400	22020102	1	FINANCE AND ACCOUNTS	28,000,000.00	0.00	28,000,000.00	0.00	0.00	28,000,000.00	0
0.00	011200800500	22020102	1	BUDGET, PLANNING, RESEARCH AND STATISTICS	28,000,000.00	0.00	28,000,000.00	0.00	0.00	28,000,000.00	0
0.00	011202100100	22020102	1	OFFICE OF THE SPEAKER.	250,000,000.00	0.00	250,000,000.00	0.00	0.00	250,000,000.00	0
17,150,000.00	011202200100	22020102	1	OFFICE OF THE CLERK OF THE HOUSE	439,483,071.00	0.00	439,483,071.00	439,483,071.00	0.00	0.00	7
961,128,000.00	012300100100	22020102	1	MINISTRY OF INFORMATION AND ORIENTATION	2,223,000,000.00	0.00	2,223,000,000.00	1,571,860,000.00	0.00	651,140,000.00	86
2,298,000.00	012300300100	22020102	1	NIGER DELTA TELEVISION AUTHORITY	29,000,000.00	0.00	29,000,000.00	300,000.00	0.00	28,700,000.00	1
444,000.00	012300400100	22020103	1	BAYELSA STATE BROADCASTING CORPORATION	5,000,000.00	0.00	5,000,000.00	4,000,000.00	0.00	1,000,000.00	1
0.00	012301300100	22020103	1	GOVERNMENT PRINTING PRESS	9,000,000.00	0.00	9,000,000.00	0.00	0.00	9,000,000.00	0
5,200,000.00	012305500100	22020103	1	BAYELSA STATE NEWSPAPER CORPORATION	6,000,000.00	0.00	6,000,000.00	700,000.00	0.00	5,300,000.00	7
0.00	012400700100	22020103	1	FIRE SERVICE	12,000,000.00	0.00	12,000,000.00	0.00	0.00	12,000,000.00	0
42,500,000.00	012500100100	22020103	1	HEAD OF SERVICE	80,750,000.00	0.00	80,750,000.00	80,750,000.00	0.00	0.00	40
20,265,000.00	012500100200	22020103	1	MANAGEMENT AND WELFARE SERVICES	30,000,000.00	0.00	30,000,000.00	17,600,000.00	0.00	12,400,000.00	19
61,853,000.00	012500500100	22020103	1	ESTABLISHMENT AND TRAINING BUREAU	287,500,000.00	0.00	287,500,000.00	114,370,000.00	0.00	173,130,000.00	51
0.00	012500600100	22020103	1	PUBLIC SERVICE TRAINING INSTITUTE	5,000,000.00	0.00	5,000,000.00	980,000.00	0.00	4,020,000.00	1
16,572,000.00	014000100100	22020103	1	AUDITOR-GENERAL STATE	60,000,000.00	0.00	60,000,000.00	47,118,000.00	0.00	12,882,000.00	20
1,720,000.00	014000100200	22020103	1	AUDITOR-GENERAL LOCAL GOVT	5,000,000.00	0.00	5,000,000.00	2,144,000.00	0.00	2,856,000.00	3
34,168,000.00	014700100100	22020103	1	CIVIL SERVICE COMMISSION	143,730,000.00	0.00	143,730,000.00	143,730,000.00	0.00	0.00	48



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT

NO.5

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	014700100200	22020103	1	LOCAL GOVERNMENT SERVICE COMMISSION	40,000,000.00	0.00	40,000,000.00	0.00	0.00	40,000,000.00	0
95,845,000.00	014800100100	22020103	1	STATE INDEPENDENT ELECTORAL COMMISSION	300,000,000.00	0.00	300,000,000.00	232,038,000.00	0.00	67,962,000.00	26
1,600,000.00	022205700100	22020103	1	BUREAU FOR CO-OPERATIVE DEVELOPMENT	18,000,000.00	0.00	18,000,000.00	3,300,000.00	0.00	14,700,000.00	3
8,290,000.00	023300100100	22020103	1	MINISTRY OF MINERAL RESOURCES	30,000,000.00	0.00	30,000,000.00	29,414,000.00	0.00	586,000.00	40
41,045,000.00	025305500100	22020106	1	PHYSICAL PLANNING AND DEVELOPMENT BOARD	114,000,000.00	0.00	114,000,000.00	3,750,000.00	0.00	110,250,000.00	2
25,584,000.00	056400100100	22020106	1	MIN OF COMMUNITY DEV. AND CHIEFTAINCY AFFAIRS	70,400,000.00	0.00	70,400,000.00	44,142,000.00	0.00	26,258,000.00	25
				GROUP-TOTAL	33,457,741,372.92	0.00	33,457,741,372.92	26,527,115,463.09	0.00	6,930,625,909.83	2193
				SECTOR: ECONOMIC							
13,362,000.00	021500100100	22020106	2	MINISTRY OF AGRICULTURE	2,010,000,000.00	0.00	2,010,000,000.00	2,007,500,000.00	0.00	2,500,000.00	14
936,000.00	021510200100	22020106	2	AGRICULTURAL DEVELOPMENT PROGRAMME	2,000,000.00	0.00	2,000,000.00	544,000.00	0.00	1,456,000.00	3
0.00	021510600100	22020106	2	SCHOOL-TO-LAND AUTHORITY	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0
4,342,911,293.00	022000100100	22020106	2	MINISTRY OF FINANCE	5,500,000,000.00	0.00	5,500,000,000.00	1,352,830,990.60	0.00	4,147,169,009.40	122
1,675,000.00	022000200100	22020106	2	DEBT MANAGEMENT OFFICE	5,560,000.00	0.00	5,560,000.00	5,560,000.00	0.00	0.00	18
1,675,000.00	022000300100	22020106	2	STATE BUDGET OFFICE	135,000,000.00	0.00	135,000,000.00	87,981,000.00	0.00	47,019,000.00	32
255,884,000.00	022000700100	22020106	2	OFFICE OF THE ACCOUNTANT GENERAL	291,989,500.00	0.00	291,989,500.00	291,989,500.00	0.00	0.00	123
3,335,000.00	022000704200	22020106	2	MINISTRY OF FINANCE INCORPORATED (MOFI)	307,000,000.00	0.00	307,000,000.00	262,923,000.00	0.00	44,077,000.00	30
50,1024,000.00	022000800100	22020106	2	BOARD OF INTERNAL REVENUE	700,000,000.00	0.00	700,000,000.00	700,000,000.00	0.00	0.00	2
51,967,000.00	022200100100	22020101	2	MINISTRY OF TRADE, INDUSTRY AND INVESTMENT	303,020,000.00	0.00	303,020,000.00	303,020,000.00	0.00	0.00	36
12,344,000.00	022201800100	22020101	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	100,000,000.00	0.00	100,000,000.00	12,641,000.00	0.00	87,359,000.00	9
411,387,500.00	022205600100	22020101	2	BAYELSA STATE MICRO-FINANCE & ENTERPRISE DEV AGENCY	948,865,603.00	0.00	948,865,603.00	173,860,000.00	0.00	775,005,603.00	9
0.00	022700600100	22020101	2	SKILL ACQUISITION AND TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0
20,880,000.00	022800100100	22020101	2	MINISTRY OF SCIENCE AND TECHNOLOGY	50,000,000.00	0.00	50,000,000.00	19,252,000.00	0.00	30,748,000.00	19
800,000.00	022810100100	22020101	2	E-GOVERNANCE BUREAU	2,000,000.00	0.00	2,000,000.00	1,400,000.00	0.00	600,000.00	7
9,700,000.00	022900100100	22020101	2	MINISTRY OF TRANSPORT	238,978,000.00	0.00	238,978,000.00	238,978,000.00	0.00	0.00	28
2,000,000.00	022900500100	22020101	2	BAYELSA STATE MARITIME ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022905300100	22020101	2	BAYELSA TRANSPORT COMPANY	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.5

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
79,624,000.00	023100100100	22020101	2	MINISTRY OF POWER	564,000,000.00	0.00	564,000,000.00	8,980,000.00	0.00	555,020,000.00	11
503,000,000.00	023400100100	22020101	2	MINISTRY OF WORKS AND INFRASTRUCTURE	300,000,000.00	0.00	300,000,000.00	31,835,000.00	0.00	268,165,000.00	11
2,518,000.00	023400200100	22020101	2	OFFICE OF SURVEYOR-GENERAL	15,000,000.00	0.00	15,000,000.00	10,330,000.00	0.00	4,670,000.00	10
4,876,000.00	023600100100	22020101	2	MINISTRY OF TOURISM DEVELOPMENT	33,125,000.00	0.00	33,125,000.00	33,125,000.00	0.00	0.00	10
840,000.00	023600300100	22020101	2	MUSEUMS AND MONUMENTS	15,000,000.00	0.00	15,000,000.00	0.00	0.00	15,000,000.00	0
25,200,000.00	023600400100	22020101	2	COUNCIL FOR ARTS AND CULTURE	1,089,100,000.00	0.00	1,089,100,000.00	1,000,781,000.00	0.00	88,319,000.00	1
0.00	023601000100	22020101	2	INSTITUTE OF TOURISM, CATERING AND HOTEL MGT	40,000,000.00	0.00	40,000,000.00	200,000.00	0.00	39,800,000.00	1
2,188,000.00	023605500100	22020101	2	TOURISM DEVELOPMENT AGENCY	70,000,000.00	0.00	70,000,000.00	17,288,000.00	0.00	52,712,000.00	13
215,000.00	023800400100	23021002	2	STATE BUREAU STATISTICS	20,000,000.00	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0
17,714,626.00	025200100100	23021002	2	MINISTRY OF WATER RESOURCES	26,538,252.00	0.00	26,538,252.00	26,538,252.00	0.00	0.00	24
0.00	025210200100	23021002	2	WATER BOARD	150,000,000.00	0.00	150,000,000.00	0.00	0.00	150,000,000.00	0
2,800,000.00	025300100100	23021002	2	MINISTRY OF HOUSING AND UBAN DEVELOPMENT	33,182,000.00	0.00	33,182,000.00	33,182,000.00	0.00	0.00	16
0.00	025305300100	23021002	2	BAYELSA HOUSING AND PROPERTY DEV AUTHORITY	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0
0.00	025305600100	23021002	2	NEW YENAGOA DEVELOPMENT AGENCY	130,900,000.00	0.00	130,900,000.00	5,500,000.00	0.00	125,400,000.00	2
41970000.00	026000100100	23021002	2	MINISTRY OF LANDS AND SURVEY	266,598,000.00	0.00	266,598,000.00	266,598,000.00	0.00	0.00	19
18,000,000.00	026000200100	23021002	2	GEOGRAPHICAL INFORMATION SYSTEM	200,000,000.00	0.00	200,000,000.00	14,360,000.00	0.00	185,640,000.00	4
471,132,455.00	026200100100	23021002	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	1,179,173,440.00	0.00	1,179,173,440.00	707,809,000.00	0.00	471,364,440.00	134
0.00	026200100200	23021002	2	MONITORING AND EVALUATION	2,000,000.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0
500,000.00	026200100300	23021002	2	PLANNING DEPARTMENT	4,000,000.00	0.00	4,000,000.00	0.00	0.00	4,000,000.00	0
0.00	026200100400	23021002	2	PUBLIC,PRIVATE PARTNERSHIP	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	026200200100	23021002	2	SEEFOR	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
0.00	026200300100	22020112	2	CSDA	0.00	0.00	0.00	0.00	0.00	0.00	0
164,504,000.00	026300100100	22020112	2	MINISTRY OF CULTURE AND IJAW NATIONAL AFFAIRS	105,765,000.00	0.00	105,765,000.00	105,765,000.00	0.00	0.00	24
				GROUP-TOTAL	14,861,794,795.00	0.00	14,861,794,795.00	2,715,136,000.00	0.00	7,594,075,052.40	716
				SECTOR: LAW & JUSTICE							
9,000,000.00	031801100100	22020112	3	JUDICIAL SERVICE COMMISSION	24,000,000.00	0.00	24,000,000.00	22,000,000.00	0.00	2,000,000.00	11
422,530,000.00	032600100100	22020112	3	MINISTRY OF JUSTICE	1,849,700,000.00	0.00	1,849,700,000.00	1,556,618,000.00	0.00	293,082,000.00	85
0.00	032600100200	22020112	3	ADMINISTRATOR & PUBLIC TRUSTEE	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT

NO.5

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
500,000.00	032600700100	22020112	3	DIRECTORATE FOR CITIZENS RIGHTMEDIATIO CENTRE	3,000,000.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00	0
694,700,000.00	032605100100	22020112	3	HIGH COURT/JUDICIARY	1,005,000,000.00	0.00	1,005,000,000.00	453,500,000.00	0.00	551,500,000.00	14
151,000,000.00	032605200100	22020112	3	CUSTOMARY ;COURT OF APPEAL	288,000,000.00	0.00	288,000,000.00	228,000,000.00	0.00	60,000,000.00	11
0.00	032605400100	22020112	3	SPECIAL MATTERS COURT (EDUCATION)	128,000,000.00	0.00	128,000,000.00	1,967,000.00	0.00	126,033,000.00	1
				GROUP-TOTAL	3,297,700,000.00	0.00	3,297,700,000.00	2,262,085,000.00	0.00	1,035,615,000.00	122
				SECTOR: REGIONAL DEVELOPMENT							
0.00	045100100100	22020112	4	MINISTRY OF CPITAL CITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0
2,209,000.00	045102200100	22020112	4	MINISTRY OF SPECIAL DUTIES CENTRALSENATORIAL DIST	20,000,000.00	0.00	20,000,000.00	8,750,000.00	0.00	11,250,000.00	13
5,935,000.00	045102300100	22020112	4	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DIST	30,000,000.00	0.00	30,000,000.00	11,280,000.00	0.00	18,720,000.00	15
18,500,000.00	045102400100	22020112	4	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DIST	255,000,000.00	0.00	255,000,000.00	27,280,000.00	0.00	227,720,000.00	23
				GROUP-TOTAL	305,000,000.00	0.00	305,000,000.00	47,310,000.00	0.00	257,690,000.00	51
				SECTOR: SOCIAL SERVICES							
0.00	022700100100	23021007	5	MINISTRY OF LABOUR, EMPLOMENT & PRODUCTIVITY	1,800,000,000.00	0.00	1,800,000,000.00	1,075,019,500.00	0.00	724,980,500.00	42
248,826,000.00	051300100100	23021007	5	MINISTRY OF YOUTH DEV.	9,383,087.36	0.00	9,383,087.36	9,383,087.36	0.00	0.00	50
133,900,000.00	051400100100	23021007	5	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	87,427,000.00	0.00	87,427,000.00	87,427,000.00	0.00	0.00	43
0.00	051400100100	23021007	5	MINISTRY OF WOMEN AND CHILDREN AFFAIRS	209,000,000.00	0.00	209,000,000.00	87,427,000.00	0.00	121,573,000.00	43
1,993,205,580.00	051700100100	23021007	5	MINSTRY OF EDUCATION	1,249,902,560.00	0.00	1,249,902,560.00	782,090,320.00	0.00	467,812,240.00	59
6,674,000.00	051700300100	23021007	5	BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD	30,500,000.00	0.00	30,500,000.00	30,500,000.00	0.00	0.00	13
9,000,000.00	051700800100	23021007	5	BAYELSA STATE LIBRARY BOARD	25,000,000.00	0.00	25,000,000.00	10,124,000.00	0.00	14,876,000.00	2
0.00	051701000100	23021007	5	STATE AGENCY FOR MASS EDUCATION	3,400,000.00	0.00	3,400,000.00	700,000.00	0.00	2,700,000.00	7
3,068,000.00	051701800100	23021007	5	BAYELSA STATE POLYTECHNIC, ALEIBIRI	100,000,000.00	0.00	100,000,000.00	14,927,000.00	0.00	85,073,000.00	9
1,300,000,000.00	051701900100	23021007	5	ISAAC JASPER BORO COLLEGE OF EDUCATION	250,502,917.00	0.00	250,502,917.00	300,000.00	0.00	250,202,917.00	1
1,000,000,000.00	051702100100	23021007	5	NIGER DELTA UNIVERSITY, WILBERFORCE ILAND	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051702100200	23021007	5	MEDICAL UNIVERSITY	625,000,000.00	0.00	625,000,000.00	54,455,522.22	0.00	570,544,477.78	12
0.00	051702619200	23021007	5	INSTITUTE OF ENTREPRENUER & VOCATIONAL TRAINNING	50,000,000.00	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0
12,555,000.00	051705400100	23021007	5	BAYELSA STATE SECONDARY SCHOOLS BOARD	140,000,000.00	0.00	140,000,000.00	83,800,000.00	0.00	56,200,000.00	11



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

2019



NOTE ON THE FINANCIAL STATEMENT

NO.5

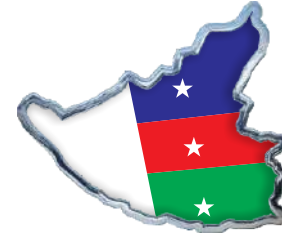
STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN CODE	ECON CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	051705500100	23021007	5	SCIENCE & TECHNICAL EDUCATION BOARD	40,000,000.00	0.00	40,000,000.00	0.00	0.00	40,000,000.00	0
92,833,014.00	051705600100	22020101	5	BAYELSA STATE SCHOLARSHIP BOARD	1,000,000,000.00	0.00	1,000,000,000.00	29,200,000.00	0.00	970,800,000.00	12
0.00	051705800100	22020101	5	BAYELSA EDUCATION DEV. TRUST FUND	22,390,122.00	0.00	22,390,122.00	0.00	0.00	22,390,122.00	0
0.00	051705900100	22020101	5	HIGHER EDUCATION STUDENT LOAN BOARD	10,000,000.00	0.00	10,000,000.00	0.00	0.00	10,000,000.00	0
249,841,080.00	052100100100	22020101	5	MINISTRY OF HEALTH	458,500,000.00	0.00	458,500,000.00	414,768,000.00	0.00	43,732,000.00	107
0.00	052100100100	22020101	5	TEACHER'S TRAINING, REGISTRATION & CERTIFICATE BOARD	414,768,000.00	0.00	414,768,000.00	414,768,000.00	0.00	0.00	107
0.00	052100100200	22020101	5	BAYELSA STATE LOCAL HEALTH SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100100300	22020101	5	BAYELSA STATE EMERGENCY MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	052100100400	22020101	5	BAYELSA STATE HEALTH SYSTEM FUND PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0
780,000.00	052100100400	22020101	5	BAYELSA STATE HEALTH INSURANCE SCHEME	549,401,265.00	0.00	549,401,265.00	0.00	0.00	549,401,265.00	0
0.00	052100300100	22020101	5	PRIMARY HEALTH CARE MANAGEMENT BOARD	1,433,434,421.19	0.00	1,433,434,421.19	9,000,000.00	0.00	1,424,434,421.19	2
9,000,000.00	052102600100	22020101	5	NIGER DELTER UNIVERSITY TEACHING HOPITAL- KOLOBIRI	40,500,000.00	0.00	40,500,000.00	40,500,000.00	0.00	0.00	12
0.00	052110200100	22020101	5	HOSPITAL MANAGEMENT BOARD	2,000,000.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	0
0.00	052110400100	22020101	5	SCHOOL OF NURSING	40,000,000.00	0.00	40,000,000.00	2,598,000.00	0.00	37,402,000.00	2
0.00	052110500100	22020104	5	BAYELSA STATE SCHOOL OF MIDWIFERY	40,000,000.00	0.00	40,000,000.00	1,500,000.00	0.00	38,500,000.00	1
1,600,000.00	052110600100	22020104	5	STATE COLLEGE OF HEALTH TECHNOLOGY	50,000,000.00	0.00	50,000,000.00	0.00	0.00	50,000,000.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT

NO.5

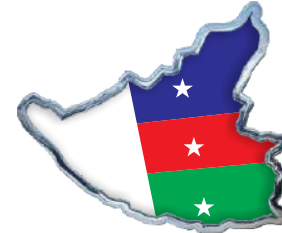
STATEMENT OF OVERHEAD COST FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
500,000.00	052111500100	22020104	5	BAYELSA STATE MEDICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0
357,637,000.00	053500100100	22020104	5	MINISTRY OF ENVIRONMENT	1,533,149,000.00	0.00	1,533,149,000.00	1,533,149,000.00	0.00	0.00	75
26,400,000.00	053500200100	22020104	5	BAYELSA STATE PARKS AND GARDEN	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
71,462,000.00	053505500100	22020104	5	ENVIRONMENTAL SANITATION AUTHORITY	110,645,000.00	0.00	110,645,000.00	110,645,000.00	0.00	0.00	39
234,381,000.00	053900100100	22020104	5	MINISTRY OF SPORTS DEVELOPMENT	1,181,610,971.00	0.00	1,181,610,971.00	288,430,000.00	0.00	893,180,971.00	114
92,135,000.00	053905100100	22020104	5	BAYELSA STATE SPORTS COUNCIL	430,000,000.00	0.00	430,000,000.00	228,487,000.00	0.00	201,513,000.00	109
0.00	053905300100	22020104	5	BAYELSA STATE SPORTS ACADEMY	30,000,000.00	0.00	30,000,000.00	20,200,000.00	0.00	9,800,000.00	9
55,250,000.00	055100100100	22020104	5	MINISTRY OF LOCAL GOVT. ADMINISTRATION	36,211,000.00	0.00	36,211,000.00	36,211,000.00	0.00	0.00	25
0.00	055100100200	22020104	5	CRAFT DEVELOPMENT CENTER	502,000,000.00	0.00	502,000,000.00	0.00	0.00	502,000,000.00	0
93,248,000.00	055100200100	22020104	5	BAYELSA STATE TRADITIONAL RULERS COUNCIL	117,074,395.53	0.00	117,074,395.53	117,074,395.53	0.00	0.00	66
0.00	056500100100	22020104	5	MINISTRY OF EMPOWERMENT & SOCIAL DEVELOPMENT	1,150,000,000.00	0.00	1,150,000,000.00	502,892,000.00	0.00	647,108,000.00	7
				GROUP-TOTAL	13,871,799,739.08	0.00	13,871,799,739.08	5,985,575,825.11	0.00	7,938,179,436.19	979
				GRAND TOTAL	65,794,035,907.00	0.00	65,794,035,907.00	42,542,857,030.80	0.00	23,756,185,398.42	4077



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.6

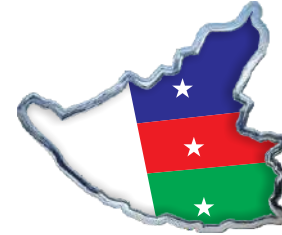
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
SECTOR: ADMINISTRATIVE											
42,448,000.00	011100100100	23030114	1	GOVERNMENT HOUSE	100,000,000.00	0.00	100,000,000.00	15,000,000.00	0.00	85,000,000.00	1
0.00	011100202700	23030114	1	S.A. STATE SECURITY	600,000,000.00	0.00	600,000,000.00	71,000,000.00	0.00	529,000,000.00	2
0.00	011100203000	23030114	1	S. A. WOMEN MOBILISATION	5,000,000.00	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0
0.00	011100204800	23030114	1	S.S.A. EDUCATION INSPECTORATE AND POLICY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011101000100	23030114	1	DUE PROCESS BUREAU	100,000,000.00	0.00	100,000,000.00	10,000,000.00	0.00	90,000,000.00	1
0.00	011101300100	23030114	1	SECRETARY TO THE STATE GOVERNMENT(SSG)	310,000,000.00	0.00	310,000,000.00	26,000,000.00	0.00	284,000,000.00	2
1,050,000,000.00	011101300200	23030114	1	GENERAL SERVICES (SSG OFFICE)	250,000,000.00	0.00	250,000,000.00	44,500,000.00	0.00	205,500,000.00	3
0.00	011102100200	23030114	1	BAYELSA HOUSE, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011103500100	23030114	1	STATE PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011104400100	23030119	1	MINISTRY OF SPECIAL DUTIES(FP&PC)	20,000,000.00	0.00	20,000,000.00	0.00	0.00	20,000,000.00	0
1,339,139,535.00	011110100100	23030118	1	MINISTRY OF SPECIAL PROJECTS	1,500,000,000.00	0.00	1,500,000,000.00	46,500,000.00	0.00	1,453,500,000.00	4
0.00	011113700100	23030116	1	TEACHERS DISCIPLINARY COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	011200100100	22020122	1	STATE ASSEMBLY MANAGEMENT & ADMINISTRATION	400,000,000.00	0.00	400,000,000.00	0.00	0.00	400,000,000.00	0
419,000,000.00	011200300100	23030114	1	BAYELSA STATE HOUSE OF ASSEMBLY	2,915,400,000.00	0.00	2,915,400,000.00	40,000,000.00	0.00	2,875,400,000.00	2
17,300,000.00	012300100100	23030114	1	MINISTRY OF INFORMATION/ COMMUNICATION	1,850,000,000.00	0.00	1,850,000,000.00	62,000,000.00	0.00	1,788,000,000.00	2
0.00	012300300100	23030119	1	NIGER DELTA TELEVISION AUTHORITY	35,000,000.00	0.00	35,000,000.00	5,141,000.00	0.00	29,859,000.00	2
0.00	012300400100	23030118	1	BAYELSA TATE RADIO BROADCASTING CORPORATION	4,000,000.00	0.00	4,000,000.00	0.00	0.00	4,000,000.00	0
0.00	012305500100	23030116	1	BAYELSA STATE NEWSPAPER CORPORATION	40,000,000.00	0.00	40,000,000.00	0.00	0.00	40,000,000.00	0
11,500,000.00	014000100100	22020122	1	AUDITOR-GENERAL (STATE)	330,000,000.00	0.00	330,000,000.00	35,000,000.00	0.00	295,000,000.00	2
500,000.00	014000100200	23030114	1	AUDITOR-GENERAL (LOCAL GOVERNMENT)	5,000,000.00	0.00	5,000,000.00	0.00	0.00	5,000,000.00	0
0.00	014800100100	23030114	1	STATE INDEPENDENT ELECTORAL COMMISSION	60,000,000.00	0.00	60,000,000.00	0.00	0.00	60,000,000.00	0
				GROUP TOTAL	8,524,400,000.00	0.00	8,524,400,000.00	355,141,000.00	0.00	8,169,259,000.00	21



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT NO.6

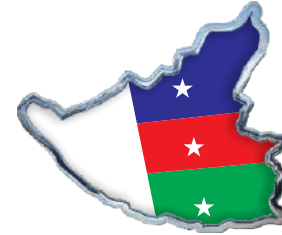
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
SECTOR: ECONOMIC											
0.00	011100211700	23030116	2	CHIEF HISTORIAN AND ARCHIVIST	0.00	0.00	0.00	0.00	0.00	0.00	0
808,000,000.00	021500100100	22020122	2	MINISTRY OF AGRICULTURE	2,845,500,000.00	0.00	2,845,500,000.00	580,000,000.00	0.00	2,265,500,000.00	7
4,775,861,667.00	022000100100	23030114	2	MINISTRY OF FINANCE	2,154,500,000.00	0.00	2,154,500,000.00	2,154,500,000.00	0.00	0.00	11
0.00	022000800100	23030114	2	BOARD OF INTERNAL REVENUE	80,000,000.00	0.00	80,000,000.00	0.00	0.00	80,000,000.00	0
697,427,000.00	022200100100	23030119	2	MINISTRY OF TRADE, INDUSTRY AND INVESTMENT	3,368,181,952.00	0.00	3,368,181,952.00	234,000,000.00	0.00	3,134,181,952.00	6
0.00	022201800100	23030118	2	BAYELSA STATE INVESTMENT PROMOTION AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	022205600100	23030116	2	MICROFINANCE & ENTERPRISES DEVELOPMENT AGENCY	100,000,000.00	0.00	100,000,000.00	100,000,000.00	0.00	0.00	1
0.00	022205700100	22020122	2	BUREAU FOR CO-OPERATIVE DEVELOPMENT	7,000,000.00	0.00	7,000,000.00	0.00	0.00	7,000,000.00	0
0.00	022700100100	23030116	2	MINISTRY OF LABOUR, EMPLOYMENT & PRODUCTIVITY	500,000,000.00	0.00	500,000,000.00	70,000,000.00	0.00	430,000,000.00	2
140,000,000.00	022800100100	22020107	2	MINISTRY OF SCIENCE AND TECHNOLOGY AND MANPOWER DEVELOPMENT	1,500,000,000.00	0.00	1,500,000,000.00	10,000,000.00	0.00	1,490,000,000.00	1
152,333,750.00	022900100100	22020122	2	MINISTRY OF TRANSPORT	2,500,000,000.00	0.00	2,500,000,000.00	54,840,000.00	0.00	2,445,160,000.00	5
0.00	022900500100	23030119	2	BAYELSA STATE MARINETIME ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	023100100100	23030114	2	MINISTRY OF POWER	5,426,000,000.00	0.00	5,426,000,000.00	252,050,443.10	0.00	5,173,949,556.90	17
200,000,000.00	023300100100	23030119	2	MINISTRY OF MINERAL RESOURCES	500,000,000.00	0.00	500,000,000.00	0.00	0.00	500,000,000.00	0
19,912,313,953.00	023400100100	23030118	2	MINISTRY OF WORKS AND INFRASTRUCTURE	31,000,000,000.00	0.00	31,000,000,000.00	33,197,310,563.13	0.00	20,839,639,031.59	123
3,000,000.00	023400200100	23030116	2	OFFICE OF SURVEYOR-GENERAL	100,000,000.00	0.00	100,000,000.00	1,700,000.00	0.00	98,300,000.00	1
310,400,000.00	023600100100	22020122	2	MINISTRY OF TOURISM DEVELOPMET	900,000,000.00	0.00	900,000,000.00	100,000,000.00	0.00	800,000,000.00	1
0.00	023605500100	23030116	2	TOURISM DEVELOPMENT AGENCY	250,000,000.00	0.00	250,000,000.00	0.00	0.00	250,000,000.00	0
572,926,868.00	025200100100	22020107	2	MINISTRY OF WATER RESOURCES	1,500,000,000.00	0.00	1,500,000,000.00	0.00	0.00	1,500,000,000.00	0
0.00	025210200100	22020122	2	WATER BOARD	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
316,436,312.00	025300100100	23030119	2	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	3,500,000,000.00	0.00	3,500,000,000.00	20,780,000.00	0.00	3,479,220,000.00	2



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT NO.6

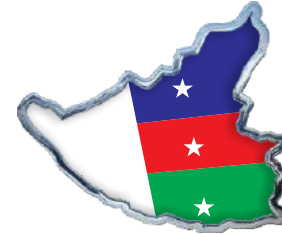
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN CODE	ECON CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
0.00	025305300100	23030114	2	BAYELSA HOUSING AND PROPERTY DEVELOPMENT AUTHORITY	900,000,000.00	0.00	900,000,000.00	0.00	0.00	900,000,000.00	0
10,000,000.00	025305500100	23030119	2	PHYSICAL PLANNING AND DEVELOPMENT BOARD	100,000,000.00	0.00	100,000,000.00	2,000,000.00	0.00	98,000,000.00	1
0.00	025305600100	23030118	2	NEW YENAGOA CITY DEVELOPMENT AGENCY	560,000,000.00	0.00	560,000,000.00	118,000,000.00	0.00	442,000,000.00	2
311,200,000.00	026000100100	23030116	2	MINISTRY OF LANDS AND SURVEY	2,000,000,000.00	0.00	2,000,000,000.00	253,000,000.00	0.00	1,747,000,000.00	7
140,000,000.00	026000200100	22020122	2	BAYELSA STATE GEOGRAPHICAL INFORMATION SYSTEM	400,000,000.00	0.00	400,000,000.00	20,000,000.00	0.00	380,000,000.00	1
739,296,000.00	026200100100	23030116	2	MINISTRY OF BUDGET AND ECONOMIC PLANNING	5,554,181,422.00	0.00	5,554,181,422.00	310,407,905.54	0.00	5,243,773,516.46	5
813,849,296.00	026200200100	22020107	2	SEEFOR	0.00	0.00	0.00	0.00	0.00	0.00	0
163,000,000.00	026300100100	22020122	2	MINISTRY OF CULTURE AND IJAW NATIONAL AFFAIRS	700,000,000.00	0.00	700,000,000.00	161,000,000.00	0.00	539,000,000.00	5
				GROUP-TOTAL	66,545,363,374.00	0.00	66,545,363,374.00	37,639,588,911.77	0.00	51,942,724,056.95	198
				SECTOR: LAW & JUSTICE							
120500000	032600100100	23030114	3	MINISTRY OF JUSTICE	400,000,000.00	0.00	400,000,000.00	100,000,000.00	0.00	300,000,000.00	1
7400000	032605100100	23030119	3	HIGH COURT/ JUDICIARY	981,818,048.00	0.00	981,818,048.00	0.00	0.00	981,818,048.00	0
0.00	032605200100	23030118	3	CUSTOMARY COURT OF APPEAL	100,000,000.00	0.00	100,000,000.00	0.00	0.00	100,000,000.00	0
0.00	032605400100	23030116	3	SPECIAL MATTERS COURT (EDUCATION)	70,000,000.00	0.00	70,000,000.00	0.00	0.00	70,000,000.00	0
				GROUP-TOTAL	1,551,818,048.00	0.00	1,551,818,048.00	100,000,000.00	0.00	1,451,818,048.00	1
				SECTOR: REGIONAL DEVELOPMENT							
0.00	045102200100	22020107	4	MINISTRY OF SPECIAL DUTIES CENTRAL SENATORIAL DISTRICT	349,000,000.00	0.00	349,000,000.00	0.00	0.00	349,000,000.00	0
35,000,000.00	045102300100	22020122	4	MINISTRY OF SPECIAL DUTIES EAST SENATORIAL DISTRICT	385,000,000.00	0.00	385,000,000.00	1,000,000.00	0.00	384,000,000.00	1
0.00	045102400100	23030119	4	MINISTRY OF SPECIAL DUTIES WEST SENATORIAL DISTRICT	165,000,000.00	0.00	165,000,000.00	79,250,000.00	0.00	85,750,000.00	11
				GROUP-TOTAL	899,000,000.00	0.00	899,000,000.00	80,250,000.00	0.00	818,750,000.00	12
				SECTOR: SOCIAL SERVICES							
0.00	045100100100	23030118	5	MINISTRY OF CAPITAL CITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT NO.6

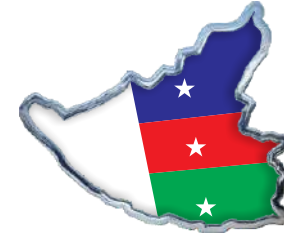
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
10,000,000.00	051300100100	23030119	5	MINISTRY OF YOUTH DEVELOPMENT	161,560,000.00	0.00	161,560,000.00	0.00	0.00	161,560,000.00	0
20,000,000.00	051400100100	23030114	5	MINISTRY OF WOMAN AFFAIRS AND SOCIAL DEV.	1,411,000,000.00	0.00	1,411,000,000.00	1,000,000.00	0.00	1,410,000,000.00	1
59,787,683,941.00	051700100100	22020107	5	MINISTRY OF EDUCATION	9,790,010,000.00	0.00	9,790,010,000.00	3,270,738,761.23	0.00	6,519,271,238.77	103
962,297,297.00	051700300100	22020122	5	BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD	1,990,000,000.00	0.00	1,990,000,000.00	0.00	0.00	1,990,000,000.00	0
0.00	051700800100	23030116	5	BAYELSA STATE LIBRARY BOARD	99,000,000.00	0.00	99,000,000.00	0.00	0.00	99,000,000.00	0
0.00	051701000100	23030118	5	STATE AGENCY FOR MASS EDUCATION	3,000,000.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00	0
0.00	051701800100	23030119	5	BAYELSA STATE COLLEDGE OF ARTS AND SCIENCE	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051701800100	23030114	5	BAYELSA STATE POLYTECHNIC ALEIBIRI	500,000,000.00	0.00	500,000,000.00	0.00	0.00	500,000,000.00	0
0.00	051701900100	22020107	5	ISAAC JASPER BORO COLLEGE OF EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0
0.00	051702100100	22020122	5	NIGER DELTA UNIVERSITY WILBERFORCE ISLAND	6,000,000,000.00	0.00	6,000,000,000.00	182,000,000.00	0.00	5,818,000,000.00	4
182,000,000.00	051705400100	23030116	5	BAYELSA STATE SECONDARY SCHOOLS BOARD	200,000,000.00	0.00	200,000,000.00	25,000,000.00	0.00	175,000,000.00	2
0.00	051705600100	23030118	5	BAYELSA STATE SCHOLARSHIP BOARD	309,990,000.00	0.00	309,990,000.00	100,000,000.00	0.00	209,990,000.00	2
1,001,638,640.00	052100100100	23030119	5	MINISTRY OF HEALTH	6,000,000,000.00	0.00	6,000,000,000.00	309,000,000.00	0.00	5,691,000,000.00	11
0.00	052100100400	23030114	5	BAYELSA HEALTH INSURANCE SCHEME	1,148,500,000.00	0.00	1,148,500,000.00	0.00	0.00	1,148,500,000.00	0
0.00	052100300100	22020107	5	BAYELSA STATE PRIMARY HEALTH CARE BOARD	200,000,000.00	0.00	200,000,000.00	0.00	0.00	200,000,000.00	0
8,000,000.00	052102600100	22020122	5	NIGER DELTA UNIVERSITY TEACHING HOSPITAL OKOLOBIRI	292,750,000.00	0.00	292,750,000.00	0.00	0.00	292,750,000.00	0
0.00	052110200100	23030116	5	BAYELSA STATE HOSPITAL MANAGEMENT BOARD	200,000,000.00	0.00	200,000,000.00	0.00	0.00	200,000,000.00	0
0.00	052110400100	23030118	5	BAYELSA STATE SCHOOL OF NURSING	70,000,000.00	0.00	70,000,000.00	0.00	0.00	70,000,000.00	0
0.00	052110500100	23030119	5	BAYELSA STATE SCHOOL OF MIDWIFERY	70,000,000.00	0.00	70,000,000.00	0.00	0.00	70,000,000.00	0
0.00	052110600100	23030114	5	BAYELSA STATE COLLEGE OF HEALTH TECHNOLOGY	150,000,000.00	0.00	150,000,000.00	0.00	0.00	150,000,000.00	0



FINANCIAL STATEMENTS
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BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT
NO.6

STATEMENT OF CAPITAL EXPENDITURE
FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_CODE	ECON_CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
192,364,660.00	053500100100	22020107	5	MINISTRY OF ENVIRONMENT	505,000,000.00	0.00	505,000,000.00	0.00	0.00	505,000,000.00	0
0.00	053500200100	22020122	5	BAYELSA STATE PARKS AND GARDEN	0.00	0.00	0.00	0.00	0.00	0.00	0
1,234,039,535.00	053900100100	23030116	5	MINISTRY OF SPORTS DEVELOPMENT	6,000,000,000.00	0.00	6,000,000,000.00	81,459,000.00	0.00	5,918,541,000.00	4
0.00	053905300100	23030118	5	REGISTRATION AND CERTIFICATE BOARD	800,000,000.00	0.00	800,000,000.00	15,000,000.00	0.00	785,000,000.00	1
2,488,831,191.00	055100100100	23030119	5	MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT	620,000,000.00	0.00	620,000,000.00	0.00	0.00	620,000,000.00	0
10,000,000.00	055100300100	23030114	5	MINISTRY OF COMMUNITY DEVELOPMENT AND CHIEFTANCY AFFAIRS	600,000,000.00	0.00	600,000,000.00	0.00	0.00	600,000,000.00	0
0.00	056500100100	22020107	5	MINISTRY OF EMPOWERMENT AND SOCIAL DEVELOPMENT	1,000,000,000.00	0.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00	0
				GROUP-TOTAL	38,120,810,000.00	0.00	38,120,810,000.00	3,984,197,761.23	0.00	34,136,612,238.77	128
				GRAND TOTAL	115,641,391,422.00	0.00	115,641,391,422.00	42,159,177,673.00	0.00	96,519,163,343.72	360



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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NOTE ON THE FINANCIAL STATEMENT NO.7

STATEMENT OF CONSOLIDATED REVENUE FUND CHARGES AND OTHER OPERATING EXPENSES FOR THE YEAR ENDING 31ST DECEMBER, 2019

COMPERATIVE	ADMIN_ CODE	ECON_ CODE	GRP	HEAD DESCRIPTION	ESTIMATE	SUP PLE MENT	TOTAL BUDGET	ACTUAL	EX CESS	SAVINGS	TOT PVS
667,112.00	011100100100	22010103	1	GOVERNMENT HOUSE	3,840,298.32	0.00	3,840,298.32	3,840,298.32	0.00	0.00	12
0.00	011100100200	22010103	1	DEPUTY GOVERNOR'S OFFICE	3,900,000.00	0.00	3,900,000.00	3,801,987.00	0.00	98,013.00	12
34,663,612.00	031801100100	22010103	1	JUDICIAL SERVICE COMMISSION	41,520,827.20	0.00	41,520,827.20	24,129,514.56	0.00	17,391,312.64	12
9,365,064.00	014000100100	22010103	1	OFFICE OF THE AUDITOR-GENERAL (STATE)	9,273,949.44	0.00	9,273,949.44	9,273,949.44	0.00	0.00	12
9,262,564.00	014000100200	22010103	1	OFFICE OF THE AUDITOR-GENERAL (LOCAL GOVERNMENT)	9,273,944.40	0.00	9,273,944.40	9,273,944.40	0.00	0.00	12
47,678,434.00	014700100100	22010103	1	CIVIL SERVICE COMMISSION	51,114,271.20	0.00	51,114,271.20	29,788,294.20	0.00	21,325,977.00	12
93,896,109.00	014700100200	22010103	1	LOCAL GOVERNMENT SERVICE COMMISSION	89,488,047.20	0.00	89,488,047.20	39,611,457.48	0.00	49,876,589.72	12
93,896,109.00	011200400100	22010103	1	HOUSE OF ASSEMBLY SERVICE COMMISSION	89,488,047.20	0.00	89,488,047.20	39,611,457.48	0.00	49,876,589.72	12
93,896,109.00	014800100100	22010103	1	STATE INDEPENDENT ELECTORAL COMMISSION	89,488,047.20	0.00	89,488,047.20	39,611,457.48	0.00	49,876,589.72	12
				GROUP-TOTAL	387,387,432.16	0.00	387,387,432.16	198,942,360.36	0.00	188,445,071.80	108
142,810,389.00	022000100100	22060301	2	SEVICING OF FOREIGN DEBTS	991,174,585.06	0.00	991,174,585.06	991,174,585.06	0.00	0.00	12
29,554,700,466.00	022000100100	22060301	2	SERVICING OF DOMESTIC DEBT	30,000,000,000.00	12,500,000,000.00	42,500,000,000.00	38,812,819,397.63	0.00	36,871,806,024.37	12
				GROUP-TOTAL	30,991,174,585.06	12,500,000,000.00	43,491,174,585.06	39,803,993,982.69	0.00	36,871,806,024.37	24
0.00	022000100100	22070101	3	COMPULSORY SAVINGS	0.00	0.00	0.00	0.00	0.00	0.00	12
				GROUP-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	12
3,285,322,701.00	022000100100	22070102	4	TRANSFER TO 8 LOCAL GOVERNMENTS	3,395,000,000.00	90,555,944.00	3,485,555,944.00	0.00	0.00	3,485,555,944.00	12
0.00	022000100100	22070103	4	LOCAL GOVERNMENT PENSION FUND	514,000,000.00	0.00	514,000,000.00	41,640,000.00	0.00	472,360,000.00	5
0.00	022000100100	22070104	4	TRANSFER TO LOCAL GOVERNMENT (FROM PARIS CLUB)	0.00	0.00	0.00	0.00	0.00	0.00	5
				GROUP-TOTAL	3,909,000,000.00	90,555,944.00	3,999,555,944.00	41,640,000.00	0.00	3,957,915,944.00	22
18,410,235,225.00	022000100100	22070105	5	NYSC	700,000,000.00	0.00	700,000,000.00	649,871,800.00	0.00	50,128,200.00	12
0.00	022000100100	22070106	5	BANK CHARGES	3,765,623,648.60	0.00	3,765,623,648.60	3,765,623,648.60	0.00	0.00	12
0.00	022000100100	22070107	5	FAAC & OTHERS	11,680,000,000.00	2,600,000,000.00	14,280,000,000.00	3,214,459,086.17	0.00	11,065,540,913.83	12
				GROUP-TOTAL	16,145,623,648.60	2,600,000,000.00	18,745,623,648.60	7,629,954,534.77	0.00	11,115,669,113.83	36
1,464,578,087.00	022000100100	22010101	6	GRATUITY	772,000,000.00	0.00	772,000,000.00	0.00	0.00	772,000,000.00	12
3,813,819,550.00	022000100100	22010102	6	PENSIONS	6,076,619,174.38	1,245,927,850.44	7,322,547,024.82	7,322,547,024.82	0.00	0.00	12
				GROUP-TOTAL	6,848,619,174.38	1,245,927,850.44	8,094,547,024.82	7,322,547,024.82	0.00	772,000,000.00	24
				GRAND TOTAL	58,281,804,840.20	16,436,483,794.44	74,718,288,634.64	54,997,077,902.64	0.00	52,905,836,154.00	226



FINANCIAL STATEMENTS
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BAYELSA STATE OF NIGERIA

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NOTES ON FINANCIAL STATEMENTS
NO. 8

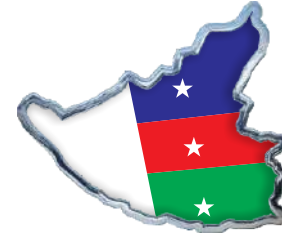
STATEMENT OF INVESTMENTS AS AT 31ST DECEMBER, 2019

S/N	DESCRIPTION	REF	YEAR 2019 ₦	YEAR 2018 ₦	INCREASE/ DECREASE ₦
1	INVESTMENTS IN QUOTED COMPANIES	8A	3,562,013,054.46	4,723,294,884.35	1,161,281,829.89
2	INVESTMENTS IN UN-QUOTED COMPANIES	8B	2,434,680,256.50	2,523,683,286.50	89,003,030.00
3	LOANS TO GOVERNMENT COMPANIES		0.00	0.00	0.00
4	LOANS TO OTHER GOVERNMENTS		0.00	0.00	0.00
	TOTAL INVESTMENT		5,996,693,310.96	7,246,978,170.85	1,250,284,859.89



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 8A**

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

		SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT	SHARES HELD AS AT	MARKET VALUE OF SHARES AS AT
		31/12/2018	31/12/2018	31/12/2019	31/12/2019
S/NO	NAME OF COMPANY		₦		₦
A.	FINANCIAL SERVICES				
A1	BANKING				
a.	ECOBANK TRANSNATIONAL INC	4,887,099	68,419,386.00	4,887,099	31,766,143.50
b.	UNITY BANK PLC	138,600	148,302.00	138,600	88,704.00
c.	WEMA BANK PLC	1,463,269	921,859.47	1,463,269	1,082,819.06
d.	STERLING BANK PLC	611,000	1,160,900.00	611,000	1,215,890.00
e.	ACCESS BANK PLC	4,456,913	30,307,008.40	4,456,913	44,569,130.00
f.	FIDELITY BANK PLC	19,071,101	38,714,335.03	19,071,101	39,095,757.05
g.	ZENITH BANK PLC	10,297,733	237,362,745.60	10,297,733	191,537,833.80
h.	UNITED BANK FOR AFRICA PLC	13,155,721	101,299,051.70	13,155,721	94,063,405.15
i	UNITED BANK FOR NIGERIA	185,125	1,425,462.50	185,125	1,323,643.75
j	FCMB PLC	6,130,483	11,586,612.87	6,130,483	11,241,393.55
	SUB TOTAL(BANKING)	60,397,044	491,345,663.57	60,397,044	415,984,719.86
A2	INSURANCE				
a.	PRESTIGE ASSURANCE PLC	8,153,902	4,076,951.00	10,530,243	5,791,633.65
b.	UNIC INSURANCE PLC	43,200	8,640.00	43,200	8,640.00
c.	LINKAGE ASSURANCE PLC	3,806,298,743	2,740,535,094.00	3,806,298,743	2,017,338,333.79
d	GREAT NIGERIA INSURANCE PLC(GNI)	300,000	4,571,500.00	300,000	150,000.00
e	AIICO INSURANCE PLC	43,902,592	27,658,632.96	43,902,592	31,609,866.24
f	INTER.ENERGY INSURANCE PLC	1,639,344	628,190.72	1,639,344	622,950.72



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 8A**

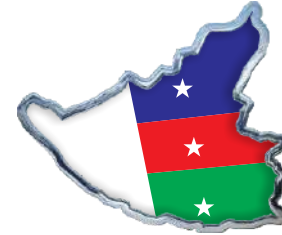
BAYELSA STATE GOVERNMENT QUOTED INVESTMENTS **(SHARES/SECURITIES)**

g	INVESTMENT & ALLIED INSURANCE PLC	20,000,000	10,000,000.00	20,000,000	10,000,000.00
h	LAGOS STATE INSURANCE COMPANY(LASACO)	386,000	115,800.00	386,000	96,500.00
i	MUTUAL BENEFIT ASSURANCE PLC	400,000	84,000.00	400,000	80,000.00
j	NEM INSURANCE PLC	1,572,000	4,244,400.00	1,572,000	3,804,240.00
k	OASIS INSURANCE PLC	257,780	128,890.00	257,780	128,890.00
l	STANDARD TRUST ASSURANCE PLC (STACO)	495,000	247,500.00	495,000	99,000.00
m	STANDARD ALLIANCE INSURANCE PLC	254,000	127,000.00	254,000	127,000.00
n	UNIVERSAL INSURANCE PLC	264,000	60,720.00	264,000	52,800.00
o	WEST AFRICAN PROVINCIAL INSURANCE	7,679,273	3,225,294.56	7,679,273	2,610,952.82
p	AFRICAN PRUDENTIAL INSURANCE	311,817	1,244,149.83	311,817	1,247,268.00
q	LAFARGE AFRICA PLC	85,240	1,022,880.00	85,240	1,155,002.00
r	GENERAL INSURANCE OF NIGERIA PLC	0.00	0.00	8,843,000	4,421,500.00
	SUB TOTAL(INSURANCE)	3,892,042,891	2,797,979,643.07	3,903,262,232	2,079,344,577.22
A3	OTHER FINANCIAL INSTITUTIONS				
a.	FCMB GROUP PLC	77,102	145,722.78	77,102	142,638.70
b.	FIRST HOLDINGS PLC	6,713,720	53,374,074.00	6,713,720	41,289,378.00
c.	UBA CAPITAL PLC	7,502,216	21,156,249.12	7,502,216	45,388,406.80
d.	AFRICA PRUDENTIAL REGISTRARS PLC	1,882,484	7,285,213.08	1,882,484	7,529,936.00
e	UNITED CAPITAL	1,274,999	3,595,497.18	1,274,999	3,059,997.60



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 8A**

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

	SUB TOTAL(OTHER FINANCIAL INSTITUTION)	17,450,521	85,556,756.16	17,450,521	97,410,357.10
	TOTAL (FINANCIAL SERVICES)	3,969,890,456	3,374,882,062.80	3,981,109,797	2,592,739,654.18
B.	CONGLOMERATES				
a.	UAC NIGERIA PLC	360,000	3,510,000.00	360,000	3,096,000.00
	TOTAL (CONGLOMERATES)	360,000	3,510,000.00	360,000	3,096,000.00
C.	CONSUMER GOODS				
C1	BEVERAGES				
a.	JOS BREWERIES (JOSBREW)	180,000	90,000.00	180,000	90,000.00
b.	NIGERIA BREWERIES PLC	180,400	15,424,200.00	180,400	10,643,600.00
C	INTERNATIONAL BREWERIES	15,355,000	468,327,500.00	15,355,000	145,872,500.00
	SUB TOTAL(BEVERAGES)	15,715,400	483,841,700.00	15,715,400	156,606,100.00
C2	FOOD PRODUCTS				
a.	DANGOTE SUGAR REFINERY PLC	24,000	366,000.00	24,000	326,400.00
b.	BIG TREAT	134,000	67,000.00	134,000	67,000.00
c.	TANTALIZER	3,708,500	1,335,060.00	3,708,500	741,700.00
	SUB TOTAL(FOOD PRODUCTS)	3,866,500	1,768,060.00	3,866,500	1,135,100.00
	TOTAL (CONSUMER GOODS)	19,581,900	485,609,760.00	19,581,900	157,741,200.00
D	INDUSTRIAL GOODS				
D1	PACKAGING				
a.	DUNLOP	550,000	110,000.00	550,000	110,000.00
b.	WEST AFRICAN GLASS	0.00	0.00	13,500,000	6,850,000.00



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 8A**

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

	TOTAL (INDUSTRIAL GOODS)	550,000	110,000.00	550,000	6,960,000.00
E	CONSTRUCTION				
a.	JULIUS BERGER PLC	101,200	2,034,120.00	101,200	2,013,880.00
	TOTAL (CONSTRUCTION)	101,200	2,034,120.00	101,200	2,013,880.00
F	SERVICES				
a.	DAAR	55,000,000	24,200,000.00	55,000,000	19,800,000.00
	COMMUNICATIONS PLC				
b.	UNION DIAGONISTIC & CLINICAL SERVICES PLC	12,000,000	3,000,000.00	12,000,000	145,800,000.00
c.	AT&T GLOBAL INFORMATION SOLUTION PLC	260,000	1,560,000.00	260,000	1,560,000.00
d.	CAPITAL HOTEL PLC	290,349	145,174.50	290,349	145,174.50
	TOTAL (SERVICES)	67,550,349	28,905,174.50	67,550,349	167,305,174.50
a.	CONSOLIDATED NOTES	0.00	359,503,627.13	0.00	359,503,627.13
b.	PEGASUS INVESTMENT	0.00	22,775,427.02	0.00	22,775,427.02
c.	BGL PRIVATE PLACEMENT	40,000,000	20,000,000.00	40,000,000	20,000,000.00
d.	GCN	0.00	182,003,700.75	0.00	182,003,700.75
e.	GCN INSTITUTE	0.00	47,873,790.38	0.00	47,873,790.38
f.	CASH	0.00	600.5	0.00	600.5
	TOTAL (FIXED INVESTMENT INCOME)	40,000,000	632,157,145.78	40,000,000	632,157,145.78
	GRAND TOTAL	4,098,033,905	4,723,294,884.30	4,109,253,246	3,562,013,054.46



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 8B**

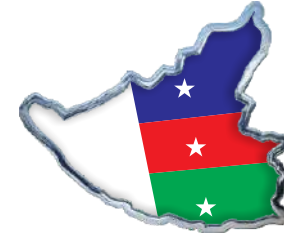
BAYELSA STATE GOVERNMENT UN-QUOTED INVESTMENTS **(SHARES/SECURITIES)**

S/NO	NAME OF COMPANY	SHARES HELD AS AT	SHARES HELD AS AT	AT COST/MARKET VALUE OF SHARES HELD AS AT	AT COST/MARKET VALUE OF SHARES HELD AS AT
		31/12/2018	31/12/2018	31/12/2019	31/12/2019
1	PORT HARCOURT 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	NIGERIA SHIPBUILDERS	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	2,322,580.50	2,322,581	2,322,580.50
9	NIGERIA SUGAR COMPANY	21,806	21,806.10	21,806	21,806.00
10	DELTA RUBBER COMPANY	450,000	450,000.00	450,000	450,000.00
11	CHELSEA HOTEL	0.00	2,108,500,500.00	0.00	2,108,500,500.00
12	NIGERIA ENGINEERING WORKS LIMITED	0.00	0.00	4,416,964	8,832,184.00
13	LINKAGE ASSURANCE PLC (SECONDARY MKT)	468,437,000	337,274,640.00	468,439,000	248,271,610.00
14	INTRA MOTOR DELISTED BUT NOW REVIVED)	2,700,000	1,350,000.00	2,700,000	1,350,000.00
15	NIGERIA ENGINEERING WORKS LIMITED	4,416,964	8,832,184.00	0.00	0.00
	GRAND TOTAL	552,803,079	2,523,683,286.60	552,805,079	2,434,680,256.50



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 9(A)**

STATEMENT OF EXTERNAL LOANS AS AT 31ST DECEMBER, 2019

S/ NO	INSTITUTIONS	ORIGINAL LOAN CURRENCY	ORIGINAL LOAN AMOUNT	BALANCE B/FWD (PRINCIPAL)	ADDITIONS	PRINCIPAL REPAYMENT	INTEREST REPAYMENT	BALANCE O/S (PRINCIPAL)	BALANCE O/S (PRINCIPAL)
	MULTILATERAL			\$	\$	\$	\$	\$	₦
A	IDA								
1	MSADP III	XDR	1,878,855.92	688,981.67	0.00	142,774.50	0.00	546,207.17	210,828,391.02
2	LEEM	USD	7,783,772.06	6,992,505.42	0.00	158,253.32	97,178.33	6,834,252.10	2,139,706,658.52
3	UBE	USD	5,000,000.00	2,152,844.63	0.00	125,000.00	30,860.89	2,027,844.63	658,770,456.78
4	HSDP 11	XDR	3,600,000.00	2,700,431.77	0.00	140,397.90	87,432.00	2,560,033.87	826,332,121.62
5	HIV/AIDS PROG.	XDR	926,444.00	1,053,800.80	0.00	54,620.80	1,400,458.08	999,180.00	322,463,044.80
6	3 RD NAT. FADAMA	XDR	4,818,310.00	6,634,292.49	0.00	211,080.53	0.00	6,423,211.96	2,030,093,501.94
7	SEEFOR	USD	37,740,000.00	33,137,109.01	4,145,742.06	0.00	405,303.78	37,282,851.07	11,035,875,165.12
B	IFAD								
1	COMM. BASED NAT. RESOURCES MGT PROG.	XDR	1,135,000.00	922,265.93	0.00	73,577.17	0.00	848,688.76	282,213,374.58
C	EDF								
1	OIL PALM BELT RURAL DEV.	EUR	4,880,856.82	2,340,946.99	0.00	312,195.33	0.00	2,028,751.66	716,329,778.94
	TOTAL			56,623,178.71	4,145,742.06	1,217,899.55	2,021,233.08	59,551,021.22	18,222,612,493.32

Note:

The figures are stated in US Dollars and translated at N306.00:\$1.



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

2019



NOTE ON THE FINANCIAL STATEMENT **NO 9 (B)**

S/N	INSTITUTION	TOTAL CREDIT	CUM. DRAWDOWN TO DATE	CUM. DRAWDOWN TO DATE	CURRENT DRAWDOWN	UNDRAWN BALANCE
		USD(\$)	(\$)	(₦)	(₦)	(\$)
1.	IDA – SEEFOR	57,940,000.00	49,302,896.14	11,161,679,381.87	2,359,404,025.54	8,637,103.86

Note: 9(B) is included in the External Loan Stock stated in Note 9(A)



FINANCIAL STATEMENTS
OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

2019



NOTE ON THE FINANCIAL STATEMENT
NO 9 (C)

STATEMENT OF INTERNAL LOANS (COMMERCIAL BANKS)
AS AT 31ST DECEMBER, 2019

S/NO	INSTITUTIONS	BAL B/FD (PRINCIPAL)	RESTRUCTURED	PRINCIPAL REPAYED	INTEREST REPAYED AND OTHER FEES	BALANCE OUTSTANDING (PRINCIPAL)
		₦	₦	₦	₦	₦
1	STERLING BANK PLC	12,986,707,488.40	28,058,354,101.54	21,286,707,488.40	4,095,910,278.72	19,758,354,101.54
	TOTAL	12,986,707,488.40	28,058,354,101.54	21,286,707,488.40	4,095,910,278.72	19,758,354,101.54



NOTE ON THE FINANCIAL STATEMENT

NO 9 (D)

**STATEMENT OF INTERNAL LOANS (STATE BOND)
AS AT 31ST DECEMBER, 2019**

S/NO	INSTITUTIONS	BAL B/FD (PRINCIPAL)	PRINCIPAL REPAYMENT	COUPON & OTHER FEES PAID	BALANCE OUTSTANDING (PRINCIPAL)	AMOUNT IN BOND SINKING FUND
		₦	₦	₦	₦	₦
	BYSG N50B 16.50% FIXED RATE 7 YEAR BOND ISSUE 2010/2019	2,280,374,335.61	2,280,374,335.61	188,130,882.69	0.00	916,264,000.00

NOTE: The total deductions to the sinking fund from the statutory allocation as at 31st December, 2019 is N2,529,279,979.32. This represents six equal installments of N421,546,663.22. Inclusive in the total deduction to sinking fund is the monthly repayment of principal, coupon and other charges.



NOTE ON THE FINANCIAL STATEMENT

NO 9 (E)

**STATEMENT OF INTERNAL LOAN S (FGN)
AS AT 31ST DECEMBER, 2019**

S/NO	INSTITUTION S	ORIGINAL LOAN	BAL B/FD (PRINCIPAL)	ADDITIONS/ RESTRUCTURED	PRINCIPAL REPAID	INTEREST REPAID AND OTHER FEES	BALANCE OUTSTANDING (PRINCIPAL)
		₦	₦	₦	₦	₦	₦
1	FGN BOND	46,236,914,044.11	38,334,764,211.89	0.00	3,436,183,756.60	5,457,896,573.17	34,898,580,555.31
2	FGN ECA	10,000,000,000.00	8,007,145,582.58	0.00	726,647,567.58	692,219,295.00	7,280,498,015.00
3	LOCAL GOVT SALARY BAILOUT	1,285,092,649.00	1,037,490,226.63	0.00	107,084,546.35	88,263,580.44	935,379,337.00
4	BUDGET SUPPORT	17,569,000,000.00	17,569,000,000.00	0.00	29,006,407.10	428,695,131.13	17,539,993,592.90
	TOTAL		64,948,400,021.10	0.00	4,298,922,277.63	6,667,074,579.74	60,654,451,500.21



NOTES ON THE FINANCIAL STATEMENTS

NO.10 A

**STATEMENT OF CASH AND BANK BALANCES
AS AT 31ST DECEMBER, 2019**

S/N		CASH	BANK	TOTAL
		₦	₦	₦
1	TREASURY	162,072,274.00	3,030,087,361.96	3,192,159,635.96
2	MDAs	2,229.72	10,428,109,449.48	10,428,111,679.20
	TOTAL	162,074,503.72	13,458,196,811.44	13,620,271,315.16

N13,620,271,315.16 (THIRTEEN BILLION, SIX HUNDRED AND TWENTY MILLION, TWO HUNDRED AND SEVENTY ONE THOUSAND, THREE HUNDRED AND FIFTEEN NAIRA SIXTEEN KOBO ONLY).

The above represents **Cash and its equivalents** as at 31st December, 2019.

The domiciliary accounts are translated as follows: **USD1:N306.00 and GBP1:N413.60.**



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.10 (B)

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

S/NO	MDA's	CASH BALANCE	BANK BALANCE	TOTAL	REMARK
A	ADMINISTRATIVE				
1	GOVERNMENT HOUSE	0.00	325,554,056.80	325,554,056.80	
2	GOVERNMENT CLINIC	0.00	39,174.95	39,174.95	
3	OFFICE OF THE DEPUTY GOV.	0.00	327,532.90	327,532.90	
4	SA. POLITICAL	0.00	205,027.74	205,027.74	
5	SA TREASURY, ACCOUNTS & REV.	0.00	1,376,218.59	1,376,218.59	
6	DUE PROCESS BUREAU	0.00	99,661.96	99,661.96	
7	SECRETARY TO STATE GOVT.(SSG)	0.00	96,054,057.15	96,054,057.15	
8	BAYELSA LIAISON OFFICE PORT HARCOURT	0.00	25,125.57	25,125.57	
9	BAYELSA LIAISON OFFICE ABUJA	0.00	62,813.21	62,813.21	
10	STATE ACTION COMMITTEE ON AIDS(SACA)	0.00	5,032.24	5,032.24	
11	STATE PENSION BOARD	0.00	459,491.41	459,491.41	
12	PILGRIMS WELFARE BOARD	0.00	3,308,461.67	3,308,461.67	
13	WATER BOARD	0.00	12,409.83	12,409.83	
14	MINISTRY OF SPECIAL PROJECTS	0.00	80,169.36	80,169.36	
15	BAYELSA PROG. MONITORING COMMITTEE	0.00	685,996.45	685,996.45	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.10 (B)

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

16	BAYELSA STATE HOUSE OF ASSEMBLY	0.00	23,134,308.95	23,134,308.95	
17	BAYELSA SIEC COMMISSION	0.00	122,087.82	122,087.82	
18	NIGER DELTA TELEVISION AUTHORITY	0.00	29,789.37	29,789.37	
19	BYS BROADCASTING CORPORATION	0.00	96,925.97	96,925.97	
20	MINISTRY OF INFORMATION & ORIENT.	0.00	441,014.23	441,014.23	
21	BYS NEWSPAPER CORPORATION	0.00	25,015.41	25,015.41	
22	BAYELSA STATE FIRE SERVICE	0.00	447,784.76	447,784.76	
23	HEAD OF SERVICE	0.00	839,185.02	839,185.02	
24	ESTAB. TRAINNING & PENSION BUREAU	0.00	538,075.48	538,075.48	
25	PUBLIC SERVICE TRAINNING INST.	0.00	925.09	925.09	
26	OFFICE OF THE AUDITOR GEN-STATE	0.00	84,783.87	84,783.87	
27	OFFICE OF THE AUDITOR GEN-LG	2,229.72	29,184.20	31,413.92	
28	CIVIL SERVICE COMMISSION	0.00	283,096.10	283,096.10	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.10 (B)

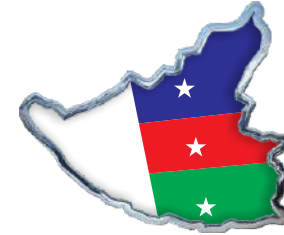
STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

	SUB TOTAL(ADMINISTRATIVE)	2,229.72	454,367,406.10	454,369,635.82	
B	ECONOMIC				
1	MINISTRY OF AGRICULTURE	0.00	704,784.59	704,784.59	
2	AGRICULTURAL DEVELOPMENT PROG.	0.00	850.01	850.01	
3	SCH TO LAND	0.00	2,336.95	2,336.95	
4	MINISTRY OF FINANCE	0.00	69,407.14	69,407.14	
5	DEBT MANAGEMENT OFFICE	0.00	192.79	192.79	
6	OVERHEAD (TREASURY)	0.00	645,957.74	645,957.74	
7	OFFICE OF THE ACCOUNTANT GENERAL	162,072,274.00	3,030,087,361.96	3,192,159,635.96	
8	MINISTRY OF FINANCE INCORPORATED	0.00	106,499,952.01	106,499,952.01	
9	BOARD OF INTERNAL REVENUE	0.00	704,159.26	704,159.26	
10	MINISTRY OF TRADE INDUSTRY & INV.	0.00	579,193.80	579,193.80	
11	BYS INVESTMENT PROMOTION BUREAU	0.00	15,825.54	15,825.54	
12	BUDGET & CONTROL DEPT	0.00	117,455.18	117,455.18	
13	OFFICE OF THE CHIEF ECONOMIC ADVISER	0.00	38,579.87	38,579.87	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.10 (B)

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

14	BAYELSA MICROFINANCE & ENT. DEV.	0.00	17,972.32	17,972.32	
15	BAYELSA INT.INSTITUTE OF TOURISM & HOSPITALITY.	0.00	1,591,121.30	1,591,121.30	
16	SKILLS ACQUISITION & TRAINING	0.00	8,340.82	8,340.82	
17	MINISTRY OF SCIENCE & TECHNOLOGY	0.00	20,716.29	20,716.29	
18	MINISTRY OF TRANSPORT	0.00	943,634.87	943,634.87	
19	BAYELSA TRANSPORT COMPANY	0.00	29,269.62	29,269.62	
20	MINISTRY OF POWER (ENERGY)	0.00	334,204.86	334,204.86	
21	MINISTRY OF WORKS & INFRASTRUCTURE	0.00	98,452,956.13	98,452,956.13	
22	OFFICE OF THE SURVEYOR GENERAL	0.00	4,003,878.42	4,003,878.42	
23	MINISTRY OF TOURISM DEVELOPMENT	0.00	135,917.76	135,917.76	
24	MUMEUMS & MONUMENTS	0.00	2,439.68	2,439.68	
25	COUNCIL OF ARTS & CULTURE	0.00	79,402.79	79,402.79	
26	PARKS & GARDEN	0.00	36,826.62	36,826.62	
27	MINISTRY OF WATER RESOURCES	0.00	154,881.71	154,881.71	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.10 (B)

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

28	MINISTRY OF HOUSING & URBAN DEV.	0.00	729,761.69	729,761.69	
29	BYS HOUSING & PROPERTY DEV.	0.00	226,357.84	226,357.84	
30	PHYSICAL PLANNING & DEV. BOARD	0.00	19,948.67	19,948.67	
31	MINISTRY OF LANDS & SURVEY	0.00	24,039,397.88	24,039,397.88	
32	BAYELSA GEOGRAPHICAL INFO. SYSTEMS	0.00	186,136.48	186,136.48	
33	SUSTAINABLE DEVELOPMENT GOAL	0.00	115,021,256.75	115,021,256.75	
34	MINISTRY OF BUDGET & ECONOMIC PLANNING.	0.00	359,270.36	359,270.36	
35	MINISTRY OF MINERIAL RESOURCES	0.00	21,416.03	21,416.03	
	SUB TOTAL(ECONOMIC)	162,072,274	3,385,881,165.73	3,547,953,439.73	
C	LAW & JUSTICE				
1	JUDICIAL SERVICE COMMISSION	0.00	1,929,808.60	1,929,808.60	
2	MINISTRY OF JUSTICE	0.00	343,565.31	343,565.31	



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO.10 (B)**

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED **DECEMBER, 2019 (MDA BY MDA)**

3	JUDICIARY	0.00	27,534,355.81	27,534,355.81	
4	CUSTOMARY COURT OF APPEAL	0.00	2,381,615.12	2,381,615.12	
	SUB TOTAL(LAW & JUSTICE)	0.00	32,189,344.84	32,189,344.84	
D	REGIONAL DEVELOPMENT				
1.	MINISTRY OF SPECIAL DUTIES(CENTRAL)	0.00	37,076.76	37,076.76	
2.	MINISTRY OF SPECIAL DUTIES(EAST)	0.00	12,570.68	12,570.68	
3.	MINISTRY OF SPECIAL DUTIES(WEST)	0.00	65,822.48	65,822.48	
	SUB TOTAL(REGIONAL DEVELOPMENT)	0.00	115,469.92	115,469.92	
D	SOCIAL				
1	MINISTRY OF YOUTH DEVELOPMENT	0.00	2,703,487.16	2,703,487.16	
2	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV.	0.00	153,681.52	153,681.52	



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO.10 (B)**

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED **DECEMBER, 2019 (MDA BY MDA)**

3	MIN OF COMM DEV. AND CHIEF. AFFAIRS	0.00	206,221.09	206,221.09	
4	MINISTRY OF CULTURE AND IJAW AFFAIRS	0.00	158,632.49	158,632.49	
5	MINISTRY OF INFORMATION & ORIENTATION	0.00	441,014.23	441,014.23	
6	TRADITIONAL RULERS COUNCIL	0.00	33,253.88	33,253.88	
7	E-GOVERNANCE BUREAU	0.00	1,072,113.18	1,072,113.18	
8	MINISTRY OF EDUCATION	0.00	12,002,516.18	12,002,516.18	
9	BYS UNIVERSAL BASIC EDUCATION	0.00	7,527,434,704.56	7,527,434,704.56	
10	UNIVERSITY OF AFRICA	0.00	129,987,305.42	129,987,305.42	
11	BY ST EDUCATION TRUST FUND BOARD	0.00	321,900,265.90	321,900,265.90	
12	TEACHERS TRAINING REG. & DEV. BOARD	0.00	1,527,921.16	1,527,921.16	
13	BY. ST. HIGHER EDU. STUDENT LOAN BOARD	0.00	156,996,245.15	156,996,245.15	
14	SPECIAL MATTERS COURT (EDUCATION)	0.00	119,504.51	119,504.51	
15	BYS LIBRARY BOARD	0.00	123,926.92	123,926.92	
16	GOVERNMENT PRINTING PRESS	0.00	25,101.78	25,101.78	



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

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.10 (B)

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

17	BYS AGENCY FOR MASS EDUCATION	0.00	7,602.01	7,602.01	
18	BYS POLYTECHNIC	0.00	3,814,695.51	3,814,695.51	
19	ISAAC JASPER BORO COLLEGE OF EDUCATION	0.00	4,482,250.48	4,482,250.48	
20	BAYELSA HEALTH INSURANCE SCHEME	0.00	1,377,844,489.91	1,377,844,489.91	
21	BY. ST. DRUG DISTRIUTION CENTRE	0.00	6,408.23	6,408.23	
22	BAYELSA SCHOOLARSHIP BOARD	0.00	224,422.36	224,422.36	
23	NIGER DELTA UNIVERSITY	0.00	30,491,994.90	30,491,994.90	
24	BYS POST PRIMARY SCHOOL BOARD	0.00	1,701,436.36	1,701,436.36	
25	MIN. OF EMPLOYMENT & SOCIAL DEV.	0.00	109,959.21	109,959.21	
26	MINISTRY OF HEALTH	0.00	6,249,465.04	6,249,465.04	
27	NIGER DELTA UNIVERSITY TECHING HOSPITAL	0.00	254,965.30	254,965.30	
28	HOSPITAL MANAGEMENT BOARD	0.00	469,865.60	469,865.60	
29	SCHOOL OF NURSING & MIDWIFERY	0.00	7,201.07	7,201.07	
30	BYS COLLEGE OF HEALTH TECHNOLOGY	0.00	27,271.07	27,271.07	



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO.10 (B)**

STATEMENT OF CASH AND BANK BALANCES FOR YEAR ENDED DECEMBER, 2019 (MDA BY MDA)

31	MINISTRY OF ENVIROMENT	0.00	650,365.51	650,365.51	
32	ENVIROMENTAL SANITATION AUTHORITY	0.00	25,842.00	25,842.00	
33	MINISTRY OF LOCAL GOVERNMENT	0.00	1,404,445.98	1,404,445.98	
34	BAYELSA SPORTS COUNCIL	0.00	1,552,640.15	1,552,640.15	
35	BAYELSA QUEENS FOOTBALL CLUB	0.00	27,686.47	27,686.47	
36	BAYELSA UNITED FOOTBALL CLUB	0.00	1,015,054.39	1,015,054.39	
37	MINISTRY OF SPORTS DEVELOPMENT	0.00	389,468.17	389,468.17	
	SUB TOTAL(SOCIAL)	0.00	9,585,643,424.85	9,585,643,424.85	
	GRAND TOTAL	162,074,503.72	13,458,196,811.44	13,620,271,315.16	



NOTES ON FINANCIAL STATEMENTS
NO. 11

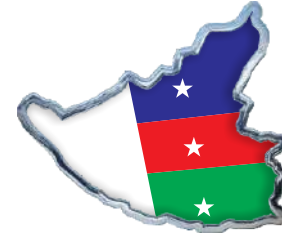
**STATEMENT OF OTHER LIABILITIES AS AT
31ST DECEMBER, 2019**

S/N	DETAILS	YEAR 2019 ₦	YEAR 2018 ₦
1	GRATUITY DUE	26,644,000,601.39	25,286,866,139.20
2	OUTSTANDING CONTRACTORS LIABILITIES	21,280,224,959.61	8,408,850,194.53
3	COMMERCIAL AGRIC CREDIT SCHEME	371,121,053.26	0.00
4	MICRO SMALL MEDIUM ENTERPRISE DEV. FUND (MSMEDF)	2,000,000,000.00	0.00
5	BANK GUARANTEE	17,221,372,549.94	0.00
	TOTAL CONTINGENT LIABILITIES	67,516,719,164.20	33,695,716,333.73



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO.12 (A)**

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2019

CODE	DESCRIPTION	NOTE	ACTUAL YEAR 2019(N)	FINAL BUDGET 2019 (N)	INITIAL/ ORIGINAL BUDGET 2019 (N)	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018 (N)
701	GENERAL PUBLIC SERVICES	1	8,978,415,678.60	24,224,224,145.14	24,224,224,145.14	0.00	63.16	10,506,184,011.50
702	DEFENSE	2	0	0.00	0.00	0.00	0.00	0.00
703	PUBLIC ORDER AND SAFETY	3	1,041,835,026.86	4,634,199,401.68	4,634,199,401.68	0.00	77.65	1,219,113,805.11
704	ECONOMIC AFFAIRS	4	52,108,691,749.78	108,061,104,230.04	108,061,104,230.04	0.00	52.07	60,975,513,244.07
705	ENVIRONMENTAL PROTECTION	5	16,940,406.94	1,895,808,846.14	1,895,808,846.14	0.00	99.11	19,822,988.70
706	HOUSING AND COMMUNITY DEVELOPMENT	6	2,659,643,889.70	12,849,371,068.29	12,849,371,068.29	0.00	79.42	3,112,209,226.05
707	HEALTH	7	1,863,444,763.48	9,057,753,376.01	9,057,753,376.01	0.00	79.55	2,180,528,757.10
708	RECREATION, CULTURE AND RELIGION	8	4,150,399,700.49	7,372,589,957.22	7,372,589,957.22	0.00	44.04	4,856,632,231.73
709	EDUCATION	9	12,705,305,205.57	34,545,850,085.24	34,545,850,085.24	0.00	63.44	14,867,241,525.70
710	SOCIAL PROTECTION	10	1,177,358,282.38	8,004,526,239.26	8,004,526,239.26	0.00	85.38	1,377,697,714.71
	TOTAL EXPENDITURE		84,702,034,703.80	181,535,427,349.00	181,535,427,349.00	0.00	53.62	99,114,943,504.67
	NOTE 1 - GENERAL PUBLIC SERVICES	1						
	RECURRENT EXPENDITURE		8,754,053,444.49	23,799,861,911.02	23,799,861,911.02	0.00	63.44	9,892,750,234.00
	CAPITAL EXPENDITURE		224,362,234.12	424,362,234.12	424,362,234.12	0.00	47.13	613,433,777.50
	SUB-TOTAL		8,978,415,678.60	24,224,224,145.14	24,224,224,145.14	0.00	63.16	10,506,184,011.50
	NOTE 2 - DEFENCE							
	RECURRENT EXPENDITURE		0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL EXPENDITURE		0.00	0.00	0.00	0.00	0.00	0.00
	SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
	NOTE 3 - PUBLIC ORDER AND SAFETY	3						



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO.12 (A)**

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2019

	RECURRENT EXPENDITURE		892,260,204.11	4,100,199,401.68	4,100,199,401.68	0.00	78.39	1,030,364,626.00
	CAPITAL EXPENDITURE		149,574,822.74	534,000,000.00	534,000,000.00	0.00	71.99	188,749,179.11
	SUB-TOTAL		1,041,835,026.86	4,634,199,401.68	4,634,199,401.68	0.00	77.65	1,219,113,805.11
	NOTE 4 - ECONOMIC AFFAIRS	4						
	RECURRENT EXPENDITURE		19,758,444,050.15	73,835,234,424.30	73,835,234,424.30	0.00	73.66	4,259,622,565.96
	CAPITAL EXPENDITURE		32,350,247,699.63	34,225,869,805.74	34,225,869,805.74	0.00	5.48	56,715,890,678.11
	SUB-TOTAL		52,108,691,749.78	108,061,104,230.04	108,061,104,230.04	0.00	52.07	60,975,513,244.07
	NOTE 5 – ENVIRONMENTAL PROTECTION	5						
	RECURRENT EXPENDITURE		16,940,406.94	1,373,508,846.14	1,373,508,846.14	0.00	98.56	19,822,988.70
	CAPITAL EXPENDITURE		0.00	522,300,000.00	522,300,000.00	0.00	100.00	0.00
	SUB-TOTAL		16,940,406.94	1,895,808,846.14	1,895,808,846.14	0.00	99.11	19,822,988.70
	NOTE 6 - HOUSING AND COMMUNITY DEVELOPMENT	6						
	RECURRENT EXPENDITURE		319,157,266.76	8,889,894,390.80	8,889,894,390.80	0.00	103.17	210,378,035.38
	CAPITAL EXPENDITURE		2,340,486,622.94	3,959,476,677.49	3,959,476,677.49	0.00	26.11	2,901,831,190.67
	SUB-TOTAL		2,659,643,889.70	12,849,371,068.29	12,849,371,068.29	0.00	79.42	3,112,209,226.05
	NOTE 7 - HEALTH	7						
	RECURRENT EXPENDITURE		31,800,607.52	6,126,109,220.05	6,126,109,220.05	0.00	99.66	731,592,000.00
	CAPITAL EXPENDITURE		1,831,644,155.96	2,931,644,155.96	2,931,644,155.96	0.00	37.52	1,448,936,757.10
	SUB-TOTAL		1,863,444,763.48	9,057,753,376.01	9,057,753,376.01	0.00	79.55	2,180,528,757.10
	NOTE 8 - RECREATION, CULTURE & RELIGION	8						
	RECURRENT EXPENDITURE		1,641,631,980.49	3,871,822,237.22	3,871,822,237.22	0.00	58.24	3,097,365,592.10
	CAPITAL EXPENDITURE		2,508,767,720.00	3,500,767,720.00	3,500,767,720.00	0.00	28.34	1,759,266,639.63
	SUB-TOTAL		4,150,399,700.49	7,372,589,957.22	7,372,589,957.22	0.00	44.04	4,856,632,231.73



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

2019



NOTES ON THE FINANCIAL STATEMENTS **NO.12 (A)**

SCHEDULE OF DETAILED GOVERNMENT EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31 DECEMBER, 2019

NOTE 9 – EDUCATION	9						
RECURRENT EXPENDITURE		2,892,925,798.61	23,811,470,678.55	23,811,470,678.55	0.00	88.17	5,304,713,583.00
CAPITAL EXPENDITURE		9,812,379,406.96	10,734,379,406.69	10,734,379,406.69	0.00	8.59	9,562,527,942.70
SUB-TOTAL		12,705,305,205.57	34,545,850,085.24	34,545,850,085.24	0.00	63.44	14,867,241,525.70
NOTE 10 - SOCIAL PROTECTION	10						
RECURRENT EXPENDITURE		1,121,536,746.20	7,934,526,239.26	7,934,526,239.26	0.00	85.95	1,231,354,591.00
CAPITAL EXPENDITURE		55,821,536.18	70,000,000.00	70,000,000.00	0.00	20.25	146,343,123.71
SUB-TOTAL		1,177,358,282.38	8,004,526,239.26	8,004,526,239.26	0.00	85.38	1,377,697,714.71
GRAND TOTAL		84,702,034,703.80	181,535,427,349.00	181,535,427,349.00	0.00	53.62	99,114,943,504.67



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

2019



BAYELSA STATE GOVERNMENT (LOCAL GOVERNMENT PROJECTS 2019)

NOTE 12 (B)

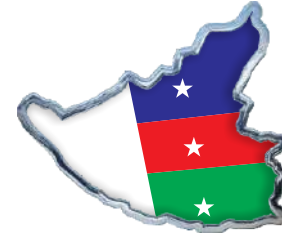
SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019

CODE	LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE ON FINAL BDDGET % ACHIEVED	ACTUAL 2018
50610	CENTRAL SENATORIAL DISTRICT							
50610300	KOLOKUMA/OPOKUMA		1,382,821,027.67	0.00	0.00	0.00	(100)	152,799,559.91
50610700	SOUTHERN IJAW		4,148,463,083.02	0.00	0.00	0.00	(100)	2,653,887,093.24
50610800	YENAGOA		29,039,241,581.16	0.00	0.00	0.00	(100)	42,373,721,036.45
	SUB-TOTAL 1		34,570,525,691.86	0.00	0.00	0.00	(100)	45,180,407,689.61
50620	EAST SENATORIAL DISTRICT							
50620100	BRASS		674,546,842.77	0.00	0.00	0.00	(100)	20,105,205.25
50620400	NEMBE		590,228,487.42	0.00	0.00	0.00	(100)	422,209,310.29
50620500	OGBIA		843,183,553.46	0.00	0.00	0.00	(100)	169,073,416.73
	SUB-TOTAL 2		2,107,958,883.65	0.00	0.00	0.00	(100)	611,387,932.27
50630	WEST SENATORIAL DISTRICT							
50630200	EKEREMOR		2,082,663,377.05	0.00	0.00	0.00	(100)	726,619,557.06
50630600	SAGBAMA		3,398,029,720.44	0.00	0.00	0.00	(100)	3,339,859,069.15
	SUB-TOTAL 3		5,480,693,097.49	0.00	0.00	0.00	(100)	4,066,478,626.21
	GRAND TOTAL		42,159,177,673.00	0.00	0.00	0.00	(100)	49,858,274,248.08



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

**20
19**



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
NOTE 1 - KOLOKUMA/OPOKUMA	1						
LIST OF PROJECT							
INTERNET SERVICES SUBSCRIPTION RENEWABLE/MAINTENANCE FOR THE ICT CENTRE OF THE IJAW NATIONAL ACADEMY	1	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PAVILION IN ODITOWN BY ANGENAT AND ENTERPRISE	2	75,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSTRUCTION OF WORKS AT THE SPORTS ACADEMY, ASOAMA	3	10,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO SALARIES AND OTHER EXPENSES FOR THE CONSULTANT OF THE STATE SPORTS ACADEMY, ASOAMA FOR DEC. 2017 AND FEB. 2017	4	6,500,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PROVISION OF POWER SUPPLY TO IJAW NATIONAL ACADEMY KAIAMA THROUGH DIRECT LABOUR	5	104,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ESTABLISHMENT OF ICT CENTRE IN IJAW NATIONAL ACADEMY, KAIAMA, KOLOKUMA/OPOKUMA LGA	6	104,000,000.00	0.00	0.00	0.00	(100)	
IN RESPECT OF CONSTRUCTION OF PAVILION IN ODI TOWN BY ANGENAT AND ENTERPRISE	7	35,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PROCUREMENT OF BEDS AND OTHER FACILITIES FROM NIGERIA ENGINEERING WORKS (NEW) FOR SPORTS ACADEMY, ASOAMA	8	290,045,697.48	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CONSTRUCTIONS OF 2NO CONSTITUENCY PROJECTS AT 60,250,000	9	320,500,000.00		0.00	0.00	(100)	
FEEDING AND LOGISTICS FOR IZON NATIONAL ACADEMY FOR THE MONTH OF MAY 2017	10	67,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PURCHASE OF 39KVA GENERATOR FOR IJAW NATIONAL ACADEMY	11	12,942,330.19	0.00	0.00	0.00	(100)	
CONSTRUCTION OF STANDARD RETICULATION FOR BAYELSA SPORTS ACADEMY	12	137,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF KAIAMA REFERRAL HOSPITAL	13	30,333,000.00	0.00	0.00	0.00	(100)	
CONSTITUENCY PROJECTS	14	180,000,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		1,382,821,027.67	0.00	0.00	0.00	(100)	
NOTE 2 - SOUTHERN IJAW	2						
LIST OF PROJECT							
PROVISION AND INSTALLATION OF 1NO 500KVA SOUND PROOF PERKINS GENERATOR AND NETWORK REHABILITATION AT ENIWARI COMMUNITY, SILGA	1	237,774,892.45	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
INSTALLATION OF 1000KVA CAT GENERATOR AT ANGIAMA COMMUNITY IN SOUTHERN IJAW LOCAL GOVERNMENT AREA	2	98,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CONCRETE ROAD AT KOLAMA	3	95,000,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF CONTROL TOWER FOR BAYELSA STATE INTERNATIONAL AIRPORT	4	128,000,000.00	0.00	0.00	0.00	(100)	
OPERATIONAL/MATERIAL FOR BAYELSA STATE INTERNATIONAL AIRPORT PROJECT	5	1,686,569,190.57	0.00	0.00	0.00	(100)	
COMPLETION OF CONTROL TOWER FOR BAYELSA STATE INTERNATIONAL AIRPORT	6	265,000,000.00	0.00	0.00	0.00	(100)	
UPGRADE AND MODIFICATION OF ANGIAMA SUB-STATION TO IMPORT & EXPORT ELECTRICITY TO SOUTHERN IJAW COMMUNITIES	7	252,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SENATE BUILDING IN NIGER DELTA UNIVERSITY BY A&K CONSTRUCTION LTD	8	235,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF SPECTATORS 'PAVILION FOR MINI SORTS STADIUM AT OPOROMA IN SILGA	9	250,000,000.00	0.00	0.00	0.00	(100)	
SAND FILLING OF THE CAR PARK AREA AT BAYELSA STATE INTERNATIONAL AIRPORT	8	365,000,000.00	0.00	0.00	0.00	(100)	



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

2019



NOTE 12 (B)

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CONSTRUCTION OF OPOROMA REFERRAL HOSPITAL	10	190,333,000.00	0.00	0.00	0.00	(100)	
CONSTITUENCY PROJECTS	12	345,786,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		4,148,463,083.02	0.00	0.00	0.00	(100)	
NOTE 3 - YENAGOA	3						
LIST OF PROJECT							
FUNDS FOR 2019 MAY DAY CELEBRATION	1	20,000,000.00	0.00	0.00	0.00	(100)	
STATE GOVERNMENT DIRECT FUNDING COMMITMENT OF THE TOTAL COST (P&R INTERNATIONAL SERVICES LTD	2	100,000,000.00	0.00	0.00	0.00	(100)	
CONTRACT) OF THE ULTRA MODERN FISH FARM OBOGORO-YENAGOA							
CONSTRUCTION OF PROPOSED NIGERIA LABOUR CONGRESS (NLC) AND TRADE UNION CONGRESS (TUC) HOUSE THROUGH DIRECT LABOUR	3	50,000,000.00	0.00	0.00	0.00	(100)	
FUNDS TO SETTLE ACCUMULATED RENT OF IJAW NATIONAL CONGRESS OFFICES IN PORTHARCOURT	4	6,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
FUNDS FOR MEDICAL COVERAGE OF BAYELSA STATE FLOOD EMERGENCY	5	12,000,000.00	0.00	0.00	0.00	(100)	
TUITION FEES FOR BAYELSA STATE SCHOLARSHIP STUDENTS	6	50,000,000.00	0.00	0.00	0.00	(100)	
TUITION FEES FOR BAYELSA STATE SCHOLARSHIP STUDENTS	7	50,000,000.00	0.00	0.00	0.00	(100)	
PROJECT CLEAN AND GREEN	8	5,000,000.00	0.00	0.00	0.00	(100)	
MEDIA ACTIVITIES OF HIS EXCELLENCY WITH SELECT NATIONAL NEWSPAPER	9	45,000,000.00	0.00	0.00	0.00	(100)	
FUNDS FOR THE PRINTING OF THE 2019, BUDGET	10	11,500,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF BISENI ELECTRICITY NETWORK	11	7,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF ELECTRIFICATION NETWORK ALONG AZIKORO, AMASSOMA AND IMIRINGI ROADS	12	5,500,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF DIESEL AND MAINTENANCE OF GENERATORS FOR STREET LIGHTS IN YENAGOA METROPOLIS FOR MARCH, 2018	13	15,000,000.00	0.00	0.00	0.00	(100)	
REPLACEMENT OF FAULTY 500KVA TRANSFORMER AT BARATH ROAD, BIOGBOLO	14	4,500,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
FUNDS AS BALANCE PAYMENT OF RETENTION FEES ON THE CONTRACT FOR THE LANDSCAPING AND EXTERNAL WORKS FOR GOVERNOR AND DEPUTY GOVERNOR'S LODGE	15	20,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CAN ROAD (PHASE II)	16	11,250,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1 NO FOUR BEDROOM DUPLEX AT NEW QUARTERS OPOLO COMMISSIONER	17	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ACCESS ROAD TO BUMUODI COMMUNITY, LGA YENAGOA	18	15,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ACCESS ROAD TO BUMUODI COMMUNITY, YENAGOA LGA	19	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HEALTH CENTRE AT AROGBO	20	35,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF EQUIPMENT FOR ESTABLISHMENT OF FORENSIC LABORATORY, BAYELSA STATE	21	50,000,000.00	0.00	0.00	0.00	(100)	
FLUCTUATION IN PRICE FOR THE PROCUREMENT OF INCINERATOR FOR NDUTH, OKOLOBIRI	22	20,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
RENT OR RE-ALLOCATION OF OFFICE SPACE	23	20,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ISAAC BORO EXPRESSWAY, YENAGOA	24	295,000,000.00	0.00	0.00	0.00	(100)	
TAKE OFF GRANT FOR THE STEERING COMMITTEE OF THE (INC) IJAW NATIONAL CONGRESS	25	15,000,000.00	0.00	0.00	0.00	(100)	
ON-GOING WORKS AT THE SAMSON SIASIA SPORTS COMPLEX	26	47,059,000.00	0.00	0.00	0.00	(100)	
FUNDS FOR SUPPLY, INSTALLATION OF METERS AND STATUTORY PAYMENT OF ELECTRICITY CONSUMPTION	27	15,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF OFFICE FURNITURE/EQUIPMENT IN THE OFFICE OF THE DG, DIRECTORS AND STAFF	28	10,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ISAAC BORO EXPRESSWAY, YENAGOA	29	294,117,647.06	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ISAAC BORO EXPRESSWAY, YENAGOA	30	294,117,647.06	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ISAAC BORO EXPRESSWAY, YENAGOA	31	294,117,647.06	0.00	0.00	0.00	(100)	
FUNDS TO ORGANIZE 2019 WORLD FOOD DAY CELEBRATION	32	9,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
FUNDS FOR THE NEW YENAGOA CITY LAUNCH	33	18,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MAGISTRATE COURT IN YENAGOA	34	100,000,000.00	0.00	0.00	0.00	(100)	
REFURBISHMENT OF 12 FLATS FOR POLICE HOUSING	35	10,000,000.00	0.00	0.00	0.00	(100)	
FUNDS TO SHORE UP THE AUTHORISED PAID UP CAPITAL OF IZON-IBE MICROFINANCE BANK	36	100,000,000.00	0.00	0.00	0.00	(100)	
DEDICATED SUPPLY FROM THE GBARAIN 225MW PLANT TO GOVERNMENT HOUSE	37	80,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE OF SCIENCE MATERIALS FOR MARCH, 2019 AND MAY, 2019 NECO PRACTICALS EXAMINATIONS	38	10,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF STREET LIGHTS IN YENAGOA METROPOLIS	39	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO OKAKA WATER WORKS	40	36,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO 33KV (HT) LINE EXTENTION, INSTALLATION OF 500KVA,33/0.415KV TRANSFORMER AT OX-BOW LAKE PAVALON	41	7,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO OUTSTANDING PAYMENT, VARIATION AND DEMURRAGE FOR THE SUPPLY OF MEDICAL EQUIPMENT TO COLLEGE OF HEALTH SCIENCES, NDU BY BIOMEDICAL ENGINEERING LTD	42	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO MAY/JUNE 2015 SCIENCE MATERIALS SUPPLIED AND INSTRUCTIONAL MATERIALS FOR 2016/2017 ACADEMIC SESSION	43	97,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO TRAINING OF 500 YOUNG ENTREPRENEURS IN AQUACULTURE VALUE CHAIN USING NAEC/PMT MODEL	44	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO INSTALLATION AND ACTIVATION OF FITTINGS AND ENHANCEMENT AT VARIOUS LEVELS AND PATROL CARS	45	45,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PROCUREMENT OF SCHOOL UNIFORM	46	45,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO ESTERBLISHMENT OF ICT CENTER AND PROVISION OF E-LIBRARY AT FOUNDATION SCHOOL AT,BOLOU-ORUA	47	70,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ACQUISATION AND SURVEY OF FORTY ONE (41) PLOTS OF LAND FOR THE OX-BOW LAKE DENSITY RESIDENTIAL LAYOUT	48	4,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE ACQUISITION OF 75 HECTARES OF LAND FOR CATTLE RANCH AT OKOTIAMA AND PAYMENT OF COMPENSATION	49	50,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ACCQIZATION OF LAND FOR THE MOSLIM COMMUNITY FOR A CENTRAL MOSQUE AT IGBOGENE	50	35,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL
PAYMENT IRO PEREMETER AND LAYOUT SURVEY OF 100 HECTARES OF LAND AT ANYAMACOMMUNITY SILGA	51	6,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PRIMARY CLEANING OF 26.25 HECTARES OF LAND AT ANYAMIJAW FOR LOW COST HOUSING ESTATE SCHEME	52	62,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR SUNDRE PROJECT	53	43,255,813.96	0.00	0.00	0.00	(100)	
PAYMENT IRO RENOVATION OF THE DUE PROCESS OFFICE, YENAGA	54	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONTINUATION OF WORK ON THE SHORE LINE PROTECTION AND PODIUM PROJECT AT THE VIENING PAVILON, OX-BOW LAKE	55	55,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PURCHASE OF 100KVA GENERATOR FOR THE BUILDING ANNEX 3 HOUSING THE MINISTRIES OF EDUCATION, TOURISM AND COMMUNITY DEVELOPMENT	56	7,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO DUALIZATION OF AZIKORO ROAD, YENAGOA BY PAACHE CONSTRUCTION COMPANY	57	70,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PREPARATION OF CERTIFICATE OF ECO- INDUSTRIAL PARK LTD	58	5,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO REVENUE CONSULTANCY FEE	59	330,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO COMPLETION OF PROJECTS IN 5 MODEL SCHOOLS THAT ARE READY TO TAKE- OFF	60	550,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO FEEDING /LOGISTICS FOR FIVENEWLY ESTERBLISHED SCHOOLS MODEL	61	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO SUNDRY PROJECT	62	1,200,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSULTANCY FEE PAYMENT FOR THE PRODUCTION OF BUSINESS PLAN FOR BAYELSA STATE GOVT	63	37,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
2ND INSTALMENTAL PAYMENT IRO TAX LIABILITIES ESTERBLISHED AGAINST BAYELSA STATE GOVT FROM 2012-2013 FOR FEB 2017	64	300,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSTRUCTION, REMODELLING AND BEAUTIFICATION OF BAYELSA STATE CEMENTARY AT AZIKORO	65	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO OUTSTANDING PAYMENT FOR CLEANING OF WASTE DUMPS IN AND AROUND YENAGOA BY BRIKARI WASTE MANAGEMENT LTD	66	40,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ON-GOING CONSTRUCTION OF THE SHORE LINE PROTECTION AND PODIUM PROJECT AT THE VIEWING PAVILON AT THE OX-BOW LAKE	67	245,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO COMPLETION OF	68		0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PHASE MODEL SECONDARY SCHOOL IN THE STATE		400,000,000.00					
PAYMENT IRO CONSTRUCTION AND RENOVATION OF TOILETS IN THE SAMSON SIASIA STADIUM, YENAGOA BY AGOMOISM AND SONS ENTRPRISES	69	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ON-GOING PROJECTS IN THE MINISTRY OF EDUCATION	70	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ON-GOING CONSTRUCTION OF THE SHOOPING MALL AT OKAKA THROUGH DIRECT LABOUR	71	60,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSTRUCTION OF ROAD 24 BY L&D NIG. LTD	72	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO REVENUE CONSULTANCY FEE	73	330,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PROCUREMENT OF VEHICLES FOR KEY GOVT FUNCTIONARIES/STATE OUTFIT	74	416,000,000.00	0.00	0.00	0.00	(100)	
MINOR RENOVATION AND PROVISION OF FURNITURE AT THE HIGH COURT	75	7,400,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO PROCUREMENT OF VEHICLES FOR KEY GOVT FUNCTIONARIES/STATE OUTFIT	76	210,400,000.00	0.00	0.00	0.00	(100)	
4TH INSTALLATION PAYMENT IRO TAX LIABILITIES ESTABLISHED AGAINST BAYELSA STATE GOVERNMENT FROM 2012 TO 2013	77	200,000,000.00	0.00	0.00	0.00	(100)	
IRO SUNDRY PROJECTS	78	332,558,139.53	0.00	0.00	0.00	(100)	
GOVERNMENT CONTRIBUTION TO SEEFOR PROJECT IMPLEMENTATION	79	250,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION, REMODELLING AND BEAUTIFICATION OF BAYELSA STATE CEMENTARY AT AZIKORO	80	35,000,000.00	0.00	0.00	0.00	(100)	
DIGITALIZATION AND PUBLICATION OF LAWS OF BAYELSA FROM 2006 - DATE BY FUMILAYO .A. QUADRI & CO	81	30,000,000.00	0.00	0.00	0.00	(100)	
CLEARING OF REMAINING 25 HECTARES OF LAND AT THE EIP AND STRIP LEADING TO THE NUN RIVER	82	58,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO DIESEL INDEBTEDNESS AND MAINTENANCE OF GENERATORS POWERING THE STREET LIGHTS IN YENAGOA METROPOLIS FOR FEB. 2017	83	25,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSTRUCTION OF 25NO CONSTITENCY PROJECTS IN THE STATE	84	600,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ADDITIONAL FUND TO MEET UP THE COMPLETION TIME LINE FOR THE CASTLE HOTEL PROJECT BY SBT JUUL AFRICA	85	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO OG-GOING WORK AT THE GOLF COURSE BY TOTAL CONSTRUCTION (NIGERIA) LTD	86	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSTRUCTION WORK AT THE INTERNATIONAL TRANSPORT TERMINAL, IGBOGENE BY BAYELSA DREDGING AND CONSTRUCTION COMPANY	87	65,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO PROCUREMENT AND INSTALLATION OF MEDICAL EQUIPMENT FOR CARDIOVASCULAR, STROKE CARE AND HAEMODIALYSIS CENTRE AND TRAINING LOGISTICS	88	71,499,105.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
RENOVATION OF HEALTH CENTRES, DOCTORS QTRS, PROVISION OF MEDICALEQUIPMENT/INSTRUMENT AND FURNISHING	89	26,000,000.00	0.00	0.00	0.00	(100)	
INSPECTION TOUR OF ALL PRIMARY HEALTH CARE FACILITIES IN THE STATE BY HEALTH COMMITTEE	90	20,000,000.00	0.00	0.00	0.00	(100)	
TO CONDUCT STATE EXAMINATIONS, UNIFIED PROMOTION EXAMS FOR PRIMARY SIX PUPILS AND BASIC EDUCATION CERT.(BECE)	91	70,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3 NO. CONSTITUENCY PROJECTS AT 60,250,000/ PROJECT AND A GROSS OF 1,506,250,000	92	380,750,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO THE UPGRADING OF BAYELSA TRANSPORT COMPANY PREMISES INTO AN INTEGRATED GARAGE BY PRINCESS BEULAH GOLDEN INVESTMENT LTD	93	70,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT AND INSTALLATION NIGER DELTA TEACHING HOSPITAL OKOLOBIRI, BAYELSA STATE BY MIONIA AND BENS CONCEPT	94	29,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO CONSTRUCTION OF A WORLD CLASS POLO CLUB IN YENAGOA BY NHD INTERBIZ LTD	95	400,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSTRUCTION OF A WORLD CLASS GOLF COURSE IN YENAGOA BY TOTAL GULF CONSTRUCTION NIG LTD	96	400,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO RELEASE OF TAX ELEMENT IN THE INITIAL DOWN PAYMENT OF 300,000,000 CASTLE HOTEL PROJECT BY SBT JUUL AFRICA	97	68,837,000.00	0.00	0.00	0.00	(100)	
TUITION FEES FOR 22 STUDENT WHO ARE ON SCHOLARSHIP IN LINCOLN UNIVERSITY	98	383,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO OF CLEARING OF FORTY HECTARES OF LAND BY BUBELETH NIG LTD	99	65,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION AND INSTALLATION OF FIFA APPROVED GEOTECHNOLOGY PITCH AND 5 LANES IAAF APPROVED SANDWICH SYSTEM ATHLETIC TRACK BY MONIMICHELLE SPORT FACILITY CONSTRUCTION LTD	100	250,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE COMPLETION OF CAPITAL PROJECTS IN THE MIN. OF EDUCATION	101	700,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLEMENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
FUNDS FOR COMPLETION OF WORK ON LANDSCAPING OF THE STATE LIBRARY AND OTHER EDUCATION PROJECTS IN THE STATE BY AGISCO NIG ENTERPRISES	102	50,000,000.00	0.00	0.00	0.00	(100)	
OUTSTANDING PAYMENT VARIATION AND DEMURAGE FOR THE SUPPLY OF MEDICAL EQUIPMENT TO THE COLLEGE OF HEALTH SCIENCES BY BIOMEDICAL ENGINEERING LTD	103	60,000,000.00	0.00	0.00	0.00	(100)	
SETTLEMENT OF THE OUTSTANDING CONSULTANCY FEE FOR THE CLEARANCE OF OUTSTANDING AMCON DEBT AS AT 30TH SEPT. 2016 BY CARLTON ENGINEERING COMPANY LTD	104	460,000,000.00	0.00	0.00	0.00	(100)	
DIRECT LABOUR FOR ADDITIONAL WORKS AT THE OX-BOW LAKE VIEWING PAVILION THROUGH DIRECT LABOUR	105	36,000,000.00	0.00	0.00	0.00	(100)	
DIRECT LABOUR FOR ADDITIONAL WORKS AT THE OX-BOW LAKE VIEWING PAVILION	106	24,000,000.00	0.00	0.00	0.00	(100)	
FENCING/LANDSCAPING OF STATE	107		0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
LIBRARY COMPLEX BY AGISCO NIG. ENTERPRISES		25,000,000.00					
SUNDRY PROJECTS IN THE MINISTRY OF EDUCATION	108	600,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE ACREDITATION OF DOCTORS	109	8,000,000.00	0.00	0.00	0.00	(100)	
STATE COUNTERPART FUND FOR THE 2015 SUSTAINABLE DEVELOPMENT GOALS (SDGs)	110	0.00	0.00	0.00	0.00	100	
PAYMENT IN RESPECT OF BUILDING A GALLERIA	111	650,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IN RESPECT OF THREE STAR HOTEL	112	630,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY CAPITAL PROJECTS	113	900,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY CAPITAL PROJECTS	114	1,300,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY CAPITAL PROJECTS IN THE MINISTRY OF EDUCATION	115	700,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY CAPITAL PROJECTS	116	1,300,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY CAPITAL PROJECTS	117	800,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF INTERNATIONAL TRANSPORT TERMINAL AT IGBOGENE	118	85,000,000.00	0.00	0.00	0.00	(100)	
COMPLETE PREPARATION OF THE SITE LAYOUT OF BAYELSA STATE POWER HUB	119	565,000,000.00	0.00	0.00	0.00	(100)	
DIGITALIZATION AND PUBLICATION OF LAWS OF BAYELSA FROM 2006 - DATE BY FUMILAYO .A. QUADRI & CO	120	65,000,000.00	0.00	0.00	0.00	(100)	
PURCHASE AND INSTALLATION OF TURBINE STARTER DRIVE (KICK STARTER)	121	32,364,660.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
ONGOING PROJECTS AT OKAKA PRISON AND REQUEST FOR VARIATION FOR COMPLETION OF PROJECTS	122	6,000,000.00	0.00	0.00	0.00	(100)	
NDLEA RE-ROOF OF THE AGENCY OFFICE AT OKUTUKUTU YENAGOA	123	1,000,000.00	0.00	0.00	0.00	(100)	
CARRYING OUT OF VARIOUS ADDITIONAL JOBS AT THE AQUA CULTURE VILLAGE PROJECTS YENAGOA	124	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ABATTOIR AND CATTLE MARKET	125	30,000,000.00	0.00	0.00	0.00	(100)	
AMUSEMENT PARK EQUIPMENT AT PEACE PARK	126	37,000,000.00	0.00	0.00	0.00	(100)	
CLEARING OF PEACE PARK	127	25,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OXBOW LAKE PAVILION FENCING BY MEGA DESIGN PLUS	128	68,000,000.00	0.00	0.00	0.00	(100)	
WAREHOUSE RENT ARREARS OF CENTRAL MEDICAL STORE	129	210,000,000.00	0.00	0.00	0.00	(100)	
IMMEDIATE TAKE-OFF OF THE ABATTOIR PROJECT	130	8,000,000.00	0.00	0.00	0.00	(100)	
EXPANSION WORK TO BE DONE AT SWALI MARKET	131	35,000,000.00	0.00	0.00	0.00	(100)	
STATE SUPPORT TO LOCAL GOVERNMENT WORKERS	132	60,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF GENERATOR FOR RENIAL AND CARDIOVASCULAR CENTRE	133	35,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR SUNDRY PROJECTS IN THE STATE	134	320,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF FUEL DUMP SITE AT WATER BOARD BY KOLD CONCEPT	135	735,353.16	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CLEARING OF CONSIGNMENT OF 33 CONTAINERS OF BUILDING COMPONENTS AND FURNITURE AT ONNE PORT	136	330,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY PROJECTS	137	1,200,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF EDUCATIONAL/ STATIONARY MATERIALS TO SECONDARY SCHOOLS FOR 2017/2018 ACADEMIC YEAR	138	45,000,000.00	0.00	0.00	0.0	(100)	
CAPITAL PROJECTS IN THE MINISTRY OF EDUCATION	139	350,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY PROJECTS	140	1,200,000,000.00	0.00	0.00	0.00	(100)	
PREPARATION OF GAS MASTER PLAN AND REPORT FOR THE ECO INDUSTRIAL CITY	141	28,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY PROJECTS	142	380,000,000.00	0.00	0.00	0.00	(100)	
SUPPLY OF BOOKS TO BAYELSA STATE BY TANUS BOOKS LTD	143	200,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY PTOJECTS	144	1,200,000,000.00	0.00	0.00	0.00	(100)	
FUNDS FOR CONTAINERS OF AGRIC EQUIPMENTS	145	372,000,000.00	0.00	0.00	0.00	(100)	
HON MEMBERS TO EMBARK ON CONSTITUENCY PROJECTS	146	340,000,000.00	0.00	0.00	0.00	(100)	
FUNDS TO MEET COMPLETION TIMELINE IN RESPECT OF ROYAL CASTLE HOTEL PROJECTS	147	200,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF AUSTRO -TURF AT SAMSON SIASIA SPORTS COMPLEX YENAGOA BY MONIMICHELE	148	200,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CONSTRUCTION OF GOLF COURSE IN YENAGOA BY TOTAL GOLF CONSTRUCTION NIG LTD	149	100,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF YOUTH CORPERS LODGE PROJECT AT AMASSOMA	150	5,000,000.00	0.00	0.00	0.00	(100)	
ACQUISITION OF ADDITIONAL (12) HECTARES OF LAND AND COMPENSATION PAYMENT AT TOURISM ISLAND	151	33,000,000.00	0.00	0.00	0.00	(100)	
ASSESSMENT ENUMERATION AND ACQUISITION OF LAND FOR THE ESTABLISHMENT OF 25MW GAS TURBINE NEAR AIT	152	3,000,000.00	0.00	0.00	0.00	(100)	
PROCUREMENT OF 7LEXUS 470GX FROM US-MATASA INVESTMENT NIG LTD	153	80,000,000.00	0.00	0.00	0.00	(100)	
SERVICING OF MEDICAL EQUIPMENT AT NDUTH BY TARERE VENTURES	154	25,000,000.00	0.00	0.00	0.00	(100)	
CAPITAL PROJECTS IN THE MINISTRY OF EDUCATION	155	60,000,000.00	0.00	0.00	0.00	(100)	
CAPITAL PROJECTS IN THE MINISTRY OF EDUCATION	156	70,000,000.00	0.00	0.00	0.00	(100)	
OUTSTANDING DEBTS OWED SILK LODGE HOTEL BY BAYELSA UNITED FOOTBALL CLUB DURING THE 2015/2016 FOOTBALL SEASON	157	44,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
ADDITIONAL FOUR MAUNOSELUM AT THE IJAW NATIONAL HEREOS PARK YENAGOA BY DIRECT LABOUR	158	35,000,000.00	0.00	0.00	0.00	(100)	
MAINTENANCE OF GENERATORS FOR STREET LIGHTENING IN YENAGOA	159	20,000,000.00	0.00	0.00	0.00	(100)	
5% WHT PAYMENT ON GROSS AMOUNT 3,299,971,047.62	160	174,998,552.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF INCINATOR BUILDING AT MELFORD OKILO EXPRESSWAY BY BIOMEDICAL ENGINEERING LTD	161	40,000,000.00	0.00	0.00	0.00	(100)	
STAFF REQUIREMENT EQUIPMENT FOR BAYELSA SATE SCHOOL OF NURSING AND BAYELSA SCHOOL OF BASIC MIDWIFERY REACCREDITATION AND ACCREDITATION VISIT BY NIGERIA NURSING AND MIDWIFERY COUNCIL	162	22,000,000.00	0.00	0.00	0.00	(100)	
SUNDRY CAPITAL EXPENSES IN THE STATE	164	541,481,016.33	0.00	0.00	0.00	(100)	
FENCING AND LANDSCAPING OF STATE LIBRARY COMPLEX BY AGISCO NIG LTD	165	7,800,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		29,039,241,581.16	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
NOTE 4 - BRASS	4						
LIST OF PROJECT							
PAYMENT IRO ON-GOING WORKS AT THE MINI STADIUM, TWON -BRASS BY OGOZICO LTD	1	35,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3 NO CONSTITUENCY PROJECTS AT 60,250,000 EACH	2	280,750,000.00	0.00	0.00	0.00	(100)	
ONGOING WORKS AT BRASS MINI STADIUM	3	158,139,534.88	0.00	0.00	0.00	(100)	
ONGOING WORKS AT BRASS MINI STADIUM BY OGIZI CO LTD	4	60,657,307.89	0.00	0.00	0.00	(100)	
CONSTITUENCY PROJECTS	5	120,000,000.00	0.00	0.00	0.00	(100)	
4TH INSTALLATION PAYMENT FOR THE CONSTRUCTION OF GOVERNORS LODGE AT TWON BRASS BY PANKIS ENTERPRISE	6	20,000,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		674,546,842.77	0.00	0.00	0.00	(100)	
NOTE 5 - NEMBE	5						
LIST OF PROJECT							
CONSTRUCTION OF INTERNAL ROAD IN NEMBE LGA	1	35,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO CLEARING OF NEMBE- BRASS ROAD BY PIXY NIG LTD	2	9,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO COMSTRUCTIONOF SHORE LINE PROTECTION WORK AT GENERALHOSPITAL WATER FROMT AT IGOPIRI IN NEMBE BY GASON NIG LTD	3	20,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO ON-GOING WORKS AT NEMBE MINI STADIUM BY AFINMO NIG. LTD	4	20,000,000.00	0.00	0.00	0.00	(100)	
IRO ON-GOING WORKS AT NEMBE CITY STADIUM WORK BY AFINMO NIG. LTD	5	15,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3 CONSTITUENCY PROJECTS AT 60,250,000 EACH	6	379,524,874.77	0.00	0.00	0.00	(100)	
PAYMENT IRO CONSRTUCTION OF CLEARING NEMBE BRASS ROAD BY PIXY NIG LTD	7	10,000,000.00	0.00	0.00	0.00	(100)	
CONSTITUENCY PROJECTS	8	90,000,000.00	0.00	0.00	0.00	(100)	
ELECTRIFICATION OF OKOLOKIRI COMMUNITY NEMBE	9	11,703,612.65	0.00	0.00	0.00	(100)	
SUB-TOTAL		590,228,487.42	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
NOTE 6 - OGBIA	6						
LIST OF PROJECT							
PAYMENT IRO OUTSTANDING BALANCES FOR THE OGBIA REFERRAL GENERAL HOSPITA L IN BAYELSA STATE BY DUME NIG. LTD	1	114,633,553.46	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3NO CONSTITUENCY PROJECTS AT 60,250,000 EACH	2	380,750,000.00	0.00	0.00	0.00	(100)	
RELOCATION OF AKIPELAI -NEMBE 33KVA TRANSMISSION LINE THROUGH DIRECT LABOUR	3	76,000,000.00	0.00	0.00	0.00	(100)	
EXTENSION OF 33KV ITLIN INSTALLATION OF 2NOS 500KVA , 33KV/0.4 TRANSFORMER AND LOCUST OF CT NETWORK, COMPLETE WITH STEET LIGHT INSTALLATION OF 500KVA PERKINS GEN SET AT OPUME COMMUNITY	4	30,000,000.00	0.00	0.00	0.00	(100)	
4TH INSTALLMENT PAYMENT FOR THE CONSTRUCTION OF GOVERNORS LODGE OGBIA TOWN	5	20,000,000.00	0.00	0.00	0.00	(100)	
REACTIVATION OF OKODI, ETEBU AND EMADIKE 33KVA OVERHEAD LINE IN OGBIA LGA	6	14,000,000.00	0.00	0.00	0.00	(100)	
CONSTITUENCY PROJECTS	7	190,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
DEMOLITION OF 6 CLASSROOM BLOCK AT COMMUNITY SECONDARY SCHOOL ELEBELE OGBIA LGA BY PRINCE TAMIK ENTERPRISES	8	7,800,000.00	0.00	0.00	0.00	(100)	
ELECTRIFICATION OF ANYAMA- OGBIA COMMUNITY OGBIA LGA	9	10,000,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		843,183,553.46	0.00	0.00	0.00	(100)	
NOTE 7 - EKEREMOR	7						
LIST OF PROJECT							
RENOVATION OF GOVERNOR'S LODGE EKEREMOR, PLUMBING INSTALLATION AND WATER WORKS	1	28,440,842.17	0.00	0.00	0.00	(100)	
CONSTRUCTION OF ALEIBIRI- ISAMPOU-EKEREMOR (LENGTH=14KMS) INCLUDING 2 BRIDGES 80M AT ALEIBIRI & 60M AT ISAMPOU IN BAYELSA STATE	2	1,300,000,000.00	0.00	0.00	0.00	(100)	
FUNDS FOR INSTALLATION OF MEDICAL EQUIPMENT AT THE REFERRAL HOSPITALS OF EKEREMOR, KIAMA AND OPOROMA	3	15,000,000.00	0.00	0.00	0.00	(100)	
PAYMENT IRO REVENUE CONSULTANCY FEE	4	230,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
PAYMENT IRO CONSTRUCTION OF REFERRAL HOSPITAL, KAIAMA, OPOROMA AND EKEREMOR	5	100,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF CENTRE AT AGORO IN EKEREMOR LGA	6	58,139,534.88	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 3NO CONSTITUENCY PROJECTS AT 60,250,000 EACH	7	180,750,000.00	0.00	0.00	0.00	(100)	
PAYMENT FOR THE CONSTRUCTION OF PERETORU INTERNAL ROADS BY RIT-BEULAH ENGINEERING SERVICES LTD	8	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EKEREMOR REFERRAL HOSPITAL	9	10,333,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF PERETORUGBENE INTERNAL ROADS BY RIT BUELAH ENGINEERING SERVICES	10	10,000,000.00	0.00	0.00	0.00	(100)	
CONSTITUENCY PROJECTS	11	90,000,000.00	0.00	0.00	0.00	(100)	
ADVANCE PAYMENT FOR THE CONSTRUCTION OF PERETORU INTERNAL ROADS BY RIT-BEULAH ENGINEERING LTD	12	30,000,000	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 201	SUPPLE MENTARY BUDGET	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
SUB-TOTAL		2,082,663,377.05	0.00	0.00	0.00	(100)	
NOTE 8 - SAGBAMA	8						
LIST OF PROJECT							
SITE CLEARING FOR EXTERNAL RESIDENTIAL AREA BEHIND PRINCIPAL OFFICERS, QUARTERS, UNIVERSITY OF AFRICA TORU-ORUA	1	20,000,000.05	0.00	0.00	0.00	(100)	
SITE CLEARING FOR THE FILM CITY BEHIND THE SENATE BUILDING, UNIVERSITY OF AFRICA, TORU-ORUA	2	16,000,000.00	0.00	0.00	0.00	(100)	
RENOVATION/PURCHASE OF GENERATOR AND FURNITURE FOR GOVERNOR'S LODGE AT SAGBAMA, BAYELSA WEST SENATORIAL DISTRICT	3	4,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HOSTEL AT UNIVERSITY OF AFRICA, TORU-ORUA	4	50,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTOIN OF HOSTEL IN AFRICA UNIVERSITY, TORU-ORUA	5	200,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF OKA -ABA ROAD, TURO-ORUA ANGALABIRI ROAD	6	300,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF HOSTEL AT UNIVERSITY OF AFRICA, TORU-ORUA	7	95,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF EKROGBE COMMUNITY CONCRETE WORK WAY, PHASE I	9	11,250,000.00	0.00	0.00	0.00	(100)	



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

2019



NOTE 12 (B)

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 201	SUPPLE MENTARY BUDGET	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CONSTRUCTION OF EDIAGBO COMMUNITY ROAD PHASE II OFONI TOWN	10	11,250,000.00	0.00	0.00	0.00	(100)	
SUPPLIES MEDICAL EQUIPMENT TO THE NEW TORU-ORUA HEALTH CENTRE	11	40,000,000.00	0.00	0.00	0.00	(100)	
PRICE FLUCTUATION UNQUANTIFIED JOBS AT THE REFERRAL GENERAL HOSPITAL, SAGBAMA	12	20,000,000.00	0.00	0.00	0.00	(100)	
PRICE FLUCTUATION UNQUANTIFIED JOBS AT THE REFERRAL GENERAL HOSPITAL, SAGBAMA	13	10,000,000.00	0.00	0.00	0.00	(100)	
UNIVERSITY OF AFRICA TORU-ORUA PERIMETER FENCING, FENCING OF FACULTY OF LAW, FENCING OF FACULTY BOF NURSING AND SPECIALIST HOSPITAL, TORU-ORUA	14	1,334,493,469.03	0.00	0.00	0.00	(100)	
CLEARING OF FOOTBALL FIELD IN EBEDEBIRI, SAGBAMA LGA	15	23,529,411.76	0.00	0.00	0.00	(100)	
CLEARING OF FOOTBALL FIELD IN EBEDEBIRI, SAGBAMA LGA	16	20,000,000.00	0.00	0.00	0.00	(100)	
SAND SUPPLIED TO ZEROCK AT TORU-ORUA	17	65,000,000.00	0.00	0.00	0.00	(100)	
STOCK PILING OF SAND AT AFRICA UNIVERSITY HOSTEL SITE, TORU- ORUA	18	93,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 201	SUPPLE MENTARY BUDGET	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CLEARING OF FOOTBALL FIELD IN EBEDEBIRI, SAGBAMA LGA	19	30,000,000.00	0.00	0.00	0.00	(100)	
CONSTRUCTION OF MARINE POLICE BUILDING AT TORU-ORUA	20	30,000,000.00	0.00	0.00	0.00	(100)	
FOUNDATION BUILDING AT FILM CITY, UNIVERSITY OF AFRICA, TORU-ORUA	21	36,000,000.00	0.00	0.00	0.00	(100)	
REHABILITATION OF TROFANI HT/LT NETWORK AND INSTALLATION OF ONE 33KVA 500KVA TRANSFORMER	22	19,000,000.00	0.00	0.00	0.00	(100)	
ADDITIONAL SAND FILLING OF SAGBAMA -EKEREMOR ROAD	23	641,176,470.59	0.00	0.00	0.00	(100)	
CONSTRUCTION OF 1 STOREY BUILDING OF 10 CLASSROOMS AT IJB COLLEGE OF EDUCATION BY NANATINA GLOBAL RESOURCES	24	35,000,000.00	0.00	0.00	0.00	(100)	
EXTENSION OF HT:LT NETWORK AND INSTALLATION OF 3NOS 300KVA TRANSFORMER AT AGBERE COMMUNITY SALGA BY DIRECT LABOUR	25	43,800,000.00	0.00	0.00	0.00	(100)	
PEREIMETER AND TOPOGRAPHIC SURVEY OF 50 HECTARES OF LAND AT ELEMEBIRI FOR 25MW GAS PROJECT	26	35,530,369.06	0.00	0.00	0.00	(100)	
SUPPLEMENTARY FUND FOR THE UNIVERSITY OF AFRICA TORU-ORUA SCHOOL OF FOUNDATION STUDIES (BOLOU-ORUA)	27	35,000,000.00	0.00	0.00	0.00	(100)	



NOTE 12 (B)

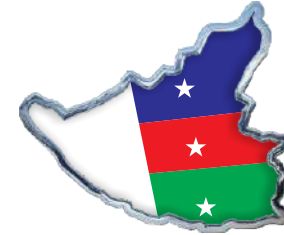
**SCHEDULE OF DETAILED CAPITAL EXPENDITURE
BY PROJECT LOCATION AND SENATORIAL DISTRICT 2019**

LOCATION DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET 2019	INITIAL / ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE OF FINAL BUDGET % ACHIEVED	ACTUAL 2018
CONSTITUENCY PROJECTS	28	90,000,000.00	0.00	0.00	0.00	(100)	
COMPLETION OF ONGOING PROJECT IN SAGBAMA	29	35,000,000.00	0.00	0.00	0.00	(100)	
INTERLOCKING AND MAINTENANCE OF PAVILON TORU-ORUA	30	54,000,000.00	0.00	0.00	0.00	(100)	
SUB-TOTAL		3,398,029,720.49	0.00	0.00	0.00	(100)	
GRAND TOTAL		42,159,177,673.00	0.00	0.00	0.00	(100)	



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

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NOTES ON THE FINANCIAL STATEMENTS **NO.12 (C)**

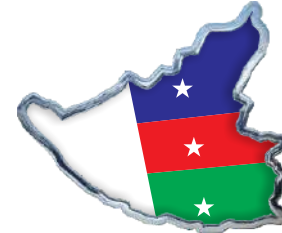
SCHEDULE OF DETAILED CAPITAL EXPENDITURE **BY PROGRAMME, 2019**

PRO- GRAMME CODE	PROGRAMME DESCRIPTION	NOTE	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
1	ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	1	1,690,076,491.59	4,639,839,189.87	4,639,839,189.87	0.00	-100	1,994,330,969.92
2	SOCIETAL RE- ORIENTATION	2	1,478,646,226.88	4,059,390,652.18	4,059,390,652.18	0.00	-100	1,745,039,598.68
3	POVERTY ALLEVIATION	3	844,858,790.37	2,319,426,928.29	2,319,426,928.29	0.00	-100	997,165,484.96
4	IMPROVEMENT TO HUMAN HEALTH	4	6,758,509,067.55	18,554,423,656.43	18,554,423,656.43	0.00	-100	7,977,323,879.69
5	ENHANCING SKILLS AND KNOWLEDGE	5	6,319,547,737.59	17,349,324,365.53	17,349,324,365.53	0.00	-100	7,478,741,137.23
6	HOUSING AND URBAN DEVELOPMENT	6	4,213,031,825.05	11,566,216,243.66	11,566,216,243.66	0.00	-100	4,985,827,424.81
7	GENDER	7	421,303,182.50	1,156,621,624.35	1,156,621,624.35	0.00	-100	498,582,742.48
8	YOUTH	8	1,685,212,730.02	4,626,486,497.46	4,626,486,497.46	0.00	-100	1,994,330,969.92
9	ENVIRONMENTAL IMPROVEMENT	9	1,474,561,138.76	4,048,175,685.26	4,048,175,685.26	0.00	-100	1,745,039,598.68
10	WATER RESOURCES AND RURAL DEVELOPMENT	10	1,263,909,547.51	3,469,864,873.08	3,469,864,873.08	0.00	-100	1,495,748,227.44
11	INFORMATION COMMUNICATION AND TECHNOLOGY	11	421,303,182.50	1,156,621,624.35	1,156,621,624.35	0.00	-100	498,582,742.48
12	GROWING THE PRIVATE SECTOR	12	421,303,182.50	1,156,621,624.35	1,156,621,624.35	0.00	-100	498,582,742.48
13	REFORM OF GOVERNMENT AND GOVERNANCE	13	1,685,212,730.02	4,626,486,497.46	4,626,486,497.46	0.00	-100	1,994,330,969.92
14	POWER GENERATION AND DISTRIBUTION	14	476,941,372.56	15,036,081,116.74	15,036,081,116.74	0.00	-100	6,481,575,652.25
15	TRANSPORTATION	15	4,634,335,007.55	12,722,837,868.01	12,722,837,868.01	0.00	-100	5,484,410,167.29
16	ROAD	16	8,370,425,460.05	9,252,972,994.95	9,252,972,994.95	0.00	-100	3,988,661,939.85
	GRAND TOTAL		42,159,177,673.00	115,741,391,442.00	115,741,391,442.00	0.00		49,858,274,248.08



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

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
1	ECONOMIC EMPOWERMENT THROUGH AGRICULTURE (GENERAL)							
	10101	PURCHASE OF FERTILIZER	0.00	201,781,682.00	201,781,682.00	0.00	100	1,319,319,716.39
	10202	PURCHASE OF IMPROVED SEEDLINGS	0.00	234,208,785.28	234,208,785.28	0.00	100	659,659,858.20
	10203	ESTABLISHMENT OF AGRICULTURAL CO-OPERATIVE SOCIETY	975,278,131.58	1,728,027,876.69	1,728,027,876.69	0.00	44	5,623,557,273.88
	10301	FINANCE MANAGEMENT TRAINING FOR FARMERS	169,007,649.16	984,147,503.25	984,147,503.25	0.00	83	1,322,015,585.58
	10302	PURCHASE OF MODERNIZED FARM EQUIPMENT	33,801,529.83	92,593,113.15	92,593,113.15	0.00	63	264,403,117.12
	10303	APPROPRIATE FARMING TECHNOLOGY	84,503,824.58	281,482,782.88	281,482,782.88	0.00	70	661,007,792.79
	10305	TRAINING OF FARMERS ON MODERN TECHNOLOGY OF FARMING	258,477,707.28	658,052,437.77	658,052,437.77	0.00	61	1,983,023,378.37
	10306	CONSTRUCTION OF SILOS / STORAGE FACILITIES	169,007,649.16	462,965,565.77	462,965,565.77	0.00	63	1,322,015,585.58
		SUB-TOTAL	1,690,076,491.59	4,629,655,657.67	4,629,655,657.67	0.00		13,220,155,855.83
2	SOCIETAL RE-ORIENTATION (GENERAL)							
	20101	ENLIGHTENMENT CAMPAIGN ON GOVERNMENT POLICIES	177,437,547.23	471,113,844.06	471,113,844.06	0.00	62	209,404,750.76
	20102	PARTNERING WITH NGOS, CBO, CSO, FBOS, ETC	73,932,311.34	217,547,435.02	217,547,435.02	0.00	66	87,251,979.48
	20201	EMPOWERING RELEVANT ANTI CORRUPTION AGENCIES	295,729,245.38	800,189,740.09	800,189,740.09	0.00	63	349,007,917.94



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

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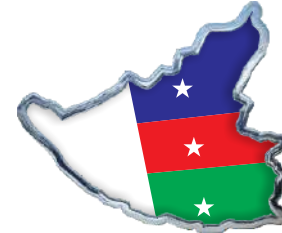
SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
	20202	SANITIZATION OF THE PUBLIC AGAINST CORRUPTION	44,359,386.81	131,528,461.01	131,528,461.01	0.00	66	52,351,187.69
	20301	ESTABLISHMENT OF MORE SCHOOLS	369,661,556.72	962,737,175.12	962,737,175.12	0.00	62	436,259,897.42
	20302	TEACHERS TRAINING AND RETRAINING	207,010,471.76	567,132,818.06	567,132,818.06	0.00	63	244,305,542.56
	20303	PROVISION OF TEACHING AIDS				0.00	66	
			236,583,396.30	698,151,792.07	698,151,792.07			279,206,334.35
	20304	ESTABLISHMENT OF PUBLIC LIBRARIES	73,932,311.34	202,547,435.02	202,547,435.02	0.00	63	87,251,979.93
		SUB-TOTAL	1,478,646,226.88	4,050,948,700.46	4,050,948,700.46	0.00		1,745,039,589.68
3	POVERTY ALLEVIATION							
	30101	PROVISION OF MICRO CREDIT FACILITIES	126,728,818.56	327,224,174.33	327,224,174.33	0.00	61	149,574,822.74
	30102	EMPOWERING OF RELEVANT POVERTY ALLEVIATION AGENCIES	16,897,175.81	66,296,556.58	66,296,556.58	0.00	75	19,943,309.70
	30103	VOCATIONAL TRAINING	168,971,758.07	467,965,565.77	467,965,565.77	0.00	64	199,433,096.99



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

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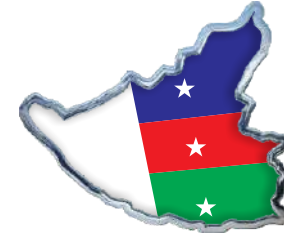
SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
	30201	PROVISION OF SAFE DRINKING WATER	90,890,841.22	244,031,732.92	244,031,732.92	0.00	63	90,890,841.22
	30202	PROVISION OF HEALTHCARE SANITATION	102,483,271.12	292,793,821.03	292,793,821.03	0.00	65	138,659,858.20
	30204	PROVISION OF BASIC EDUCATION	127,672,228.00	337,809,021.00	337,809,021.00	0.00	62	149,574,822.74
	30205	PROVISION OF STABLE ELECTRICITY SUPPLY	211,214,697.59	578,706,957.21	578,706,957.21	0.00	64	249,291,371.24
		SUB-TOTAL	844,858,790.37	2,314,827,828.84	2,314,827,828.84	0.00		997,165,484.96
	IMPROVEMENT TO HUMAN HEALTH (GENERAL)							
	40101	CONSTRUCTION / REHABILITATION OF HEALTH CENTRES	1,351,701,813.51	3,603,724,526.14	3,603,724,526.14	0.00	62	1,345,211,216.27
	40102	EQUIPPING HEALTH CENTRES	1,013,776,360.13	2,877,793,394.61	2,877,793,394.61	0.00	65	1,008,908,412.21
	40103	PROVISION OF AFFORDABLE DRUGS	405,510,544.05	1,119,117,357.84	1,119,117,357.84	0.00	64	403,563,364.88
	40105	TRAINING AND RETRAINING HEALTH PERSONNEL	473,095,634.73	1,288,303,584.15	1,288,303,584.15	0.00	63	470,823,925.70



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

2019



SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
4	40201	PREVENTION OF MOTHER TO CHILD TRANSMISSION	270,340,362.70	825,744,905.23	825,744,905.23	0.00	67	269,042,243.25
	40202	PROVISION OF ANTI-RETROVIRAL DRUGS / COMMODITIES	675,850,906.76	1,766,862,263.07	1,766,862,263.07	0.00	62	672,605,608.14
	40203	PROVISION OF TESTING AND COUNSELING SERVICES	371,717,998.72	1,023,524,244.69	1,023,524,244.69	0.00	64	369,933,084.48
	40204	STRENGTHEN HEALTH PUBLIC- PRIVATE PARTNERSHIP	304,132,908.04	828,338,018.38	828,338,018.38	0.00	63	302,672,523.66
	40301	IMMUNIZATION	811,021,088.11	2,292,234,715.69	2,292,234,715.69	0.00	65	807,126,729.76
	40302	PROVISION OF DRUGS AND OTHER COMMODITIES	675,850,906.76	1,781,862,263.07	1,781,862,263.07	0.00	62	672,605,608.14
	40303	AWARENESS CAMPAIGN	405,510,544.05	1,111,117,357.84	1,111,117,357.84	0.00	64	403,563,364.88
		SUB TOTAL	6,758,509,067.55	18,518,622,630.71	18,518,622,630.71	0.00		6,726,056,081.37



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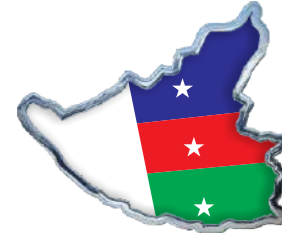
**SUMMARY OF CAPITAL EXPENDITURE
BY PROGRAMME AND PROGRAMME OBJECTIVES**

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
	ENHANCING QUALITY EDUCATION (GENERAL)							
	50101	ESTABLISHMENT OF BURSARY SCHEME	252,781,909.50	676,448,348.65	676,448,348.65	0.00	63	299,149,645.49
	50102	PROVISION OF TEACHING AIDS	758,345,728.51	2,101,345,045.96	2,101,345,045.96	0.00	64	897,448,936.47
	50103	ENLIGHTENMENT OF STAKEHOLDERS (PTA)	473,966,080.32	1,312,090,653.73	1,312,090,653.73	0.00	64	560,905,585.29
	50104	CONSTRUCTION/R EHABILITATION OF SCHOOL INFRASTRUCTURE	1,895,864,321.28	5,198,362,614.90	5,198,362,614.90	0.00	64	2,243,622,341.16
	50105	TRAINING AND RETRAINING OF TEACHERS	947,932,160.64	2,669,181,307.45	2,669,181,307.45	0.00	64	1,121,811,170.58
	50201	REVIEW OF CURRICULUM CONTENTS	379,172,864.26	1,041,672,522.98	1,041,672,522.98	0.00	64	448,724,468.23
	50202	INVESTMENT IN RESEARCH AND DEVELOPMENT	631,954,773.76	1,671,120,871.63	1,671,120,871.63	0.00	62	747,874,113.72
	50203	TRAINING AND RETRAINING OF TEACHERS / INSTRUCTORS	284,379,648.19	767,254,392.24	767,254,392.24	0.00	63	336,543,351.17
	50204	RECRUITMENT OF QUALIFIED TEACHERS	94,793,216.06	274,418,130.75	274,418,130.75	0.00	65	112,181,117.06
	50301	COMMUNITY SENSITIZATION	252,781,909.50	704,448,348.65	704,448,348.65	0.00	64	299,149,645.49



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

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SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
5	50302	ESTABLISHMENT OF MORE GIRLS SCHOOLS	347,575,125.57	944,866,479.40	944,866,479.40	0.00	63	411,330,762.55
		SUB-TOTAL	6,319,547,737.59	17,361,208,716.34	17,361,208,716.34	0.00		7,478,741,137.21
6	HOUSING AND URBAN DEVELOPMENT (GENERAL)							
	60102	EMPOWERING OF MORTGAGE INSTITUTIONS	631,954,773.76	1,706,120,871.63	1,706,120,871.63	0.00	63	747,874,113.72
	60103	PROVISION OF BASIC INFRASTRUCTURE	3,581,077,051.29	9,868,018,272.57	9,868,018,272.57	0.00	64	4,237,953,311.09
		SUB-TOTAL	4,213,031,825.05	11,574,139,144.20	11,574,139,144.20	0.00		4,985,827,424.81
7	GENDER (GENERAL)							
	70101	PROVISION OF CREDIT FACILITIES & INVESTMENT	96,899,731.98	291,205,200.32	291,205,200.32	0.00	76	114,674,030.77
	70102	ESTABLISHMENT OF VOCATIONAL TRAINING CENTRES	219,077,654.90	591,855,235.50	591,855,235.50	0.00	63	259,263,026.09
	70103	SANITIZATION OF COMMUNITIES	105,325,795.63	274,353,478.61	274,353,478.61	0.00	62	124,645,685.62
		SUB-TOTAL	421,303,182.50	1,157,413,914.42	1,157,413,914.42	0.00		498,582,742.48



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
8	YOUTH DEVELOPMENT (GENERAL)							
	80101	PROVISION OF VOCATIONAL TRAINING SCHEMES	404,451,055.20	1,117,117,357.84	1,117,117,357.84	0.00	64	478,639,432.78
	80102	PROVISION OF MICRO CREDIT FACILITIES	269,634,036.80	752,744,905.23	752,744,905.23	0.00	64	319,092,955.19
	80202	YOUTH VOCATIONAL TRAINING	758,345,728.51	2,071,345,045.95	2,071,345,045.95	0.00	63	897,448,936.47
	80203	RECREATIONAL SCHEMES	252,781,909.50	688,448,348.65	688,448,348.65	0.00	63	299,149,645.49
		SUB-TOTAL	1,685,212,730.02	4,629,655,657.67	4,629,655,657.67	0.00		1,994,330,969.92
9	ENVIRONMENTAL IMPROVEMENT							
	90101	AFFORESTATION AND REAFFORESTATIO N SCHEME	294,912,227.75	800,189,740.09	800,189,740.09	0.00	63	349,007,919.74
	90102	PROCUREMENT OF WASTE MANAGEMENT EQUIPMENT	147,456,113.88	415,094,870.05	415,094,870.05	0.00	64	174,503,959.87
	90103	PROVISION OF DRAINAGES	1,032,192,797.13	2,835,664,090.32	2,835,664,090.32	0.00	64	1,221,527,719.08
		SUB-TOTAL	1,474,561,138.76	4,050,948,700.46	4,050,948,700.46	0.00		1,745,039,598.68
10	WATER RESOURCES (GENERAL)							



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

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SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
	100102	BOREHOLE WATER SUPPLY SCHEMES	568,759,296.41	1,612,508,784.46	1,612,508,784.46	0.00	65	673,086,702.35
	100103	CONSTRUCTION / REHABILITATION OF WATER PLANTS	695,150,251.16	1,859,732,958.79	1,859,732,958.79	0.00	63	822,661,525.09
		SUB-TOTAL	1,263,909,547.57	3,472,241,743.25	3,472,241,743.25	0.00		1,495,748,227.44
11	ICT (General)							
	110101	ESTABLISHMENT OF ICT TRAINING CENTRES	147,456,113.88	415,094,870.05	415,094,870.05	0.00	64	174,503,959.87
	110102	PROVISION OF ICT INFRASTRUCTURE	189,586,432.13	520,836,261.49	520,836,261.49	0.00	64	224,362,234.12
	110103	TRAINING AND RETRAINING ON ICT	84,260,636.50	221,482,782.88	221,482,782.88	0.00	62	99,716,548.50
		SUB-TOTAL	421,303,182.50	1,157,413,914.42	1,157,413,914.42	0.00		498,582,742.48
	PRIVATE SECTOR GROWTH AND DEVELOPMENT (GENERAL)							
	120102	PUBLIC-PRIVATE PARTNERSHIP	193,799,463.95	522,410,400.63	512,410,400.63	0.00	63	229,348,061.54
	120103	REVIEW OF EXISTING BUSINESS LEGAL FRAME WORK	37,917,286.43	114,167,252.30	124,167,252.30	0.00	67	44,872,446.82
	120104	PROVISION OF APPROPRIATE INFRASTRUCTURE	8,426,063.65	28,148,278.29	33,148,278.29	0.00	70	9,971,654.85



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

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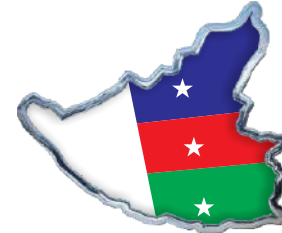
SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
12	120105	BAILOUT / SUPPORTING FINANCIAL SCHEME	181,160,368.48	492,687,983.20	487,687,983.20	0.00	63	124,645,685.62
		SUB-TOTAL	421,303,182.50	1,157,413,914.42	1,157,413,914.42	0.00		498,582,742.48
REFORM OF GOVERNMENT AND GOVERNANCE (GENERAL)								
13	130101	REVIEW OF POLITICAL STRUCTURES	421,303,182.51	1,142,413,914.42	1,142,413,914.42	0.00	63	498,582,742.48
	130102	REVIEW OF CIVIL SERVICE STRUCTURES	269,634,036.80	755,744,905.23	755,744,905.23	0.00	64	319,092,955.19
	130103	PRACTICES	589,824,455.51	1,630,379,480.18	1,630,379,480.18	0.00	64	698,015,839.47
	130104	TRAINING AND RETRAINING	404,451,055.20	1,101,117,357.84	1,101,117,357.84	0.00	63	478,639,432.78
		SUB-TOTAL	1,685,212,730.02	4,629,655,657.67	4,629,655,657.67	0.00		1,994,330,969.92
POWER GENERATION AND DISTRIBUTION (GENERAL)								
	140101	CONSTRUCTION / REHABILITATION OF POWER GENERATING PLANTS	120,000,000.00	9,730,147,576.85	9,730,147,576.85	0.00	63	4,213,024,173.96
	140102	UPGRADE DISTRIBUTION FACILITIES	80,000,000.00	3,661,131,412.99	3,661,131,412.99	0.00	64	1,555,578,156.54



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

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SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME AND PROGRAMME OBJECTIVES

PRO- GRAMME CODE	PRO- GRAMME DESCRIPTION AND	PROGRAMME OBJECTIVES	ACTUAL 2019	FINAL BUDGET YEAR 2019	INITIAL/ ORIGINAL BUDGET 2019	SUPPLE MENTARY BUDGET 2019	VARIANCE ON FINAL BUDGET % ACHIEVED	ACTUAL 2018
	PROGRAMME OBJECTIVES CODE	DESCRIPTION						
14	140103	PROTECTION OF POWER INFRASTRUCTURE	276,941,372.56	1,655,101,897.62	1,655,101,897.62	0.00	64	712,973,321.75
		SUB-TOTAL	476,941,372.56	15,046,380,887.46	15,046,380,887.46	0.00		6,481,575,652.25
15	TRANSPORTATION (GENERAL)							
	150101	CONSTRUCTION OF NEW ROADS	1,112,240,401.81	2,985,572,734.07	2,985,572,734.07	0.00	63	(1,077,635,258.71)
	150102	UPGRADING / REHABILITATION OF EXISTING ROADS	2,687,914,304.38	7,414,300,774.00	7,414,300,774.00	0.00	64	(2,604,285,208.55)
	150103	CONCESSIONAIRING ARRANGEMENT FOR ROAD	834,180,301.36	2,331,679,550.55	2,331,679,550.55	0.00	64	(808,226,444.03)
		SUB-TOTAL	4,634,335,007.55	12,731,553,058.62	12,731,553,058.62	0.00		(4,490,146,911.29)
16	Roads							
	160101	REHABILITATION AND RECONSTRUCTION OF THE MAJOR TRUNK ROADS	7,932,270,150.23	8,005,600,844.39	8,005,600,844.39	0.00	63	3,470,135,887.67
	160102	CONCESSIONING OF MAJOR AND VIALE ROUTES THROUGH PPP	438,155,309.81	1,253,710,471.00	1,253,710,471.00	0.00	65	518,526,052.18
		SUB-TOTAL	8,370,425,460.04	9,259,311,315.39	9,259,311,315.39	0.00		3,988,661,939.85
GRAND TOTAL			42,159,177,673.00	115,741,391,442.00	115,741,391,442.00			49,858,274,248.08



FINANCIAL STATEMENTS
OF THE GOVERNMENT OF
BAYELSA STATE OF NIGERIA

2019



NOTES ON THE FINANCIAL STATEMENTS

NO.13

LIABILITIES OVER ASSETS

S/N	DESCRIPTION	REF	YEAR 2019	YEAR 2018
			₦	₦
1	EXTERNAL LOANS(OUTSTANDING)	9(a)	18,222,612,493.32	17,326,692,685.26
2	INTERNAL LOANS(OUTSTANDING)	9(c-e)	80,412,805,501.73	62,646,481,845.13
	TOTAL		98,635,417,995.05	79,973,174,530.39



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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TERMS AND DEFINITIONS

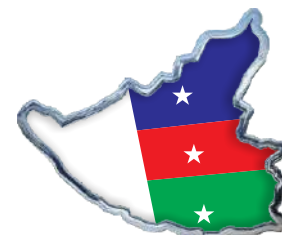
ACCOUNTING TERMINOLOGIES/DEFINITIONS

- **Accounting Policies:** are specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting financial statements.
- **Cash:** Cash comprises cash in hand, demand deposits and cash equivalents.
- **Cash Equivalents:** are short-term, highly liquid investments that are readily converted to known amounts of cash and which are subject to an insignificant risk of changes in value.
- **Cash Basis:** is a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- **Cash Flows:** are inflows and outflows. Cash flows excludes movements between items that constitute cash as these components are part of the cash management of an entity rather than increases or decreases in the cash it controls.
- **Cash Receipts:** are cash inflows.
- **Cash Payments:** are cash outflows.
- **Cash Controlled by an Entity:** Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectivities or otherwise benefit from the cash and excludes or regulates the access of others to that benefit. Cash collected by, or appropriated or granted to an entity which the entity can use to fund its operating objectives, acquire capital assets or repay its debt is controlled by the entity.
- **Government Business Enterprise:** means an entity that has the following characteristics,
 - The power to contract in its own name.
 - Has been assigned the financial and operational authority to carry on a business.
 - Sell goods and services in the normal course of its business to other Entities at a profit or full cost recovery.
 - Is not reliant on continuing government funding.
 - Is controlled by a public sector entity.



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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LIABILITIES OVER ASSETS

Notes to the Financial Statement (FS): include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the financial statements as well as additional information.

FINANCIAL STATEMENTS (FS)

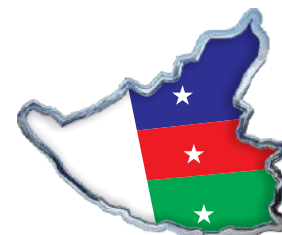
The Financial Statements comprises of Statement of Cash Receipts and Payments and other statements that discloses additional information about the cash receipts, payments and balances controlled by an entity and the accounting policies and notes. The Financial Statements are:

- **Cash Flow Statement(Statement of Cash Receipts and Payments:** which recognizes all cash receipts , cash payments and cash balances controlled by an entity and separately identifies payments made by 3rd parties on behalf of the entity.
- **Statement of Assets and Liabilities(Statement of Financial Position)**
- **Statement of Consolidated Revenue Fund(Statement of Recurrent Financial Performance)**
- **Statement of Capital Development Fund(Statement of Capital Financial Performance)**
- **Notes to the Accounts:** are additional disclosures to explain the financial statements.
- **Accounting Policies and explanatory notes**



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION AND LEGAL PROVISIONS

The Financial Statements are prepared under the Historical Cost Convention (HCC) and other applicable standards as defined by the Financial Reporting Council of Nigeria (FRCN). In addition, the Financial Statements are in compliance with the Provisions of the Finance (Control and Management) Act 1958 as amended, the Financial Regulations (2009), the International Public Sector Accounting Standards (IPSAS) and other known Legal requirements.

FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts were taken as basis of preparation of the financial statements:

- * Cash Basis of Accounting
- * Understandability
- * Materiality
- * Relevance
- * Going Concern Concept
- * Prudence
- * Completeness

ACCOUNTING PERIOD

The Accounting Year (Fiscal Year) is from 1st January 2019 to 31st December 2019.

REPORTING CURRENCY

The Financial Statements are prepared in Nigerian Naira.

CONSOLIDATION OF MINISTRIES, DEPARTMENTS AND AGENCIES OF GOVERNMENT (MDAs)

The Consolidation of Financial Statement is based on all cash transactions of all MDAs of Government except GBEs. .



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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COMPARATIVE FIGURES

The Financial Statements discloses all numerical information relating to previous period (at least 1 year).

BUDGET FIGURES

The figures are obtained from the approved annual and supplementary budget.

RECEIPTS

These are cash inflows within the financial year. It comprises of receipts from Statutory Allocations, Taxes, External Assistance (Bilateral and Multi-lateral Agencies), Other Aids and Grants, Other borrowings, Capital Receipts, Receipts from trading activities and other receipts.

These items are disclosed on the face of the Cash Flow Statement and accompanying notes to the financial statement.

EXTERNAL ASSISTANCE

The Receipts from loans from external sources are paid back at the agreed period. They are categorized as either Bilateral or Multilateral.

External loan receipts are disclosed separately in the Cash Flow Statement for the year

OTHER BORROWINGS,GRANTS AND AIDS RECEIVED

Loans and Grants are disclosed separately in the Cash Flow Statement.

GOVERNMENT BUSINESS ACTIVITIES

Cash receipt from trading activities is received net except otherwise stated in the establishing law or policy in force.

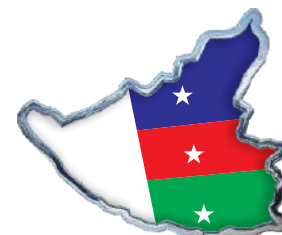
Where gross revenue is received corresponding payment is charged to the corresponding payment item head 'GOVERNMENT BUSINESS ACTIVITIES' in the Cash flow Statement.

All Total receipts and payments from trading activities are disclosed in the Cash flow Statement under the 'Trading Activities' item.



FINANCIAL STATEMENTS OF THE GOVERNMENT OF BAYELSA STATE OF NIGERIA

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PAYMENTS

These are Recurrent and Capital Cash Outflows made in the financial year and is categorized by function and sectors in the Cash flow Statement.

Payments for the purchase of PROPERTY, PLANT & EQUIPMENT (PPE) and INVESTMENT IN PPE is expensed in the year of Purchase and disclosed under capital payments.

FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions throughout the year are converted into Nigeria Naira at the ruling (CBN) rate of exchange at the date of the transactions.

Foreign currency balance at year end is translated at exchange rates prevailing on that date.

Additional amounts (in cash or at bank) arising out of foreign exchange gains/losses is recognized in the Cash Flow Statement either as receipts or payments respectively.

INVESTMENTS

Cash Payments made for investment purposes are capital cost and are disclosed separately in the Cash flow Statement as Purchase of Financial Instruments under Capital Payments.

LEASES

Cash Payments for Finance Lease are treated as Capital Payments and disclosed in the Cash flow Statement.

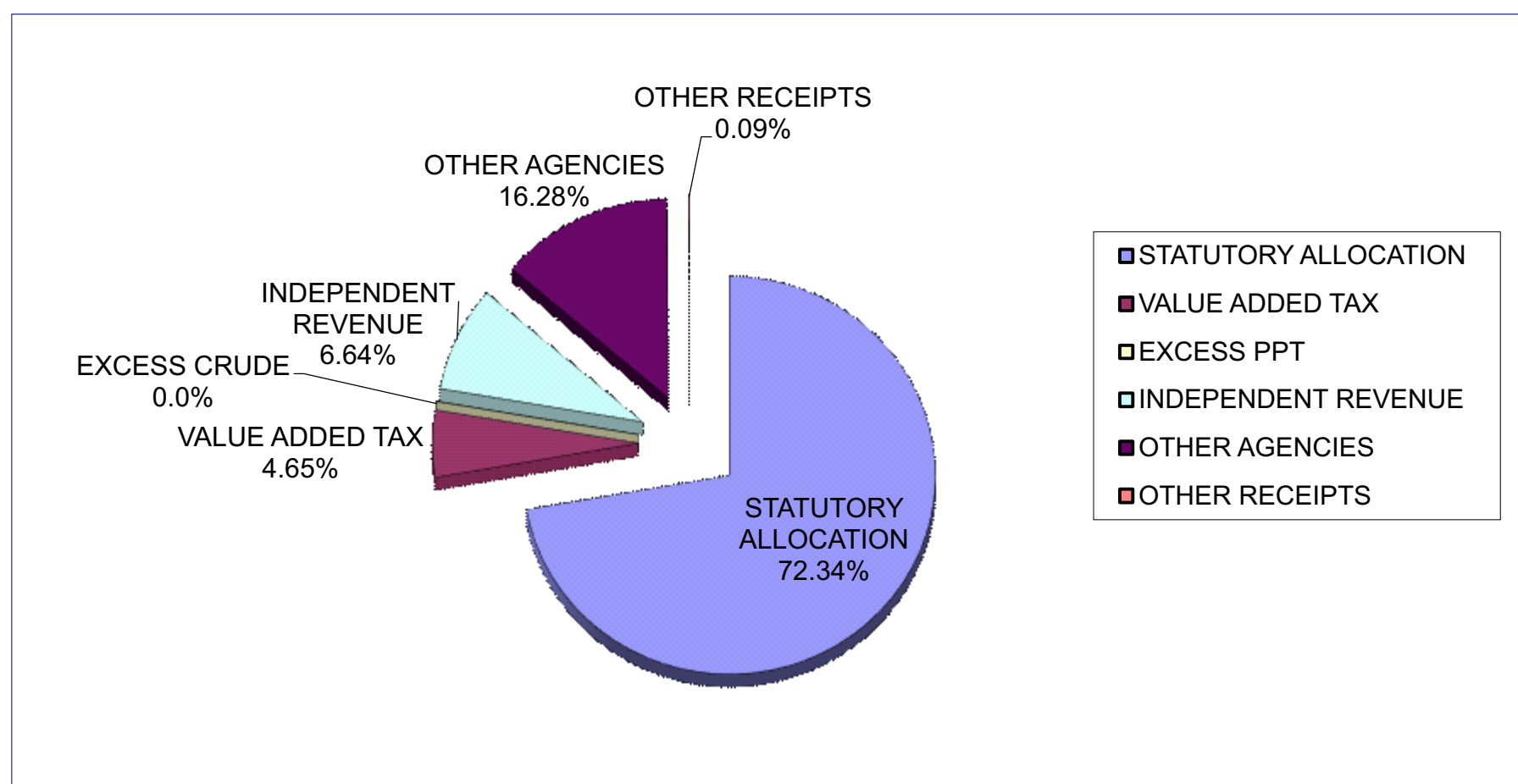
CASH BALANCES

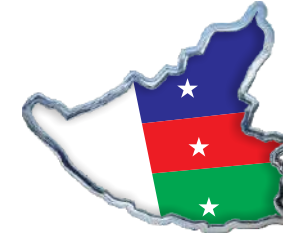
This includes Cash at hand, at Bank and Cash equivalents at the end of the financial year.



FINANCIAL GRAPH NO.1

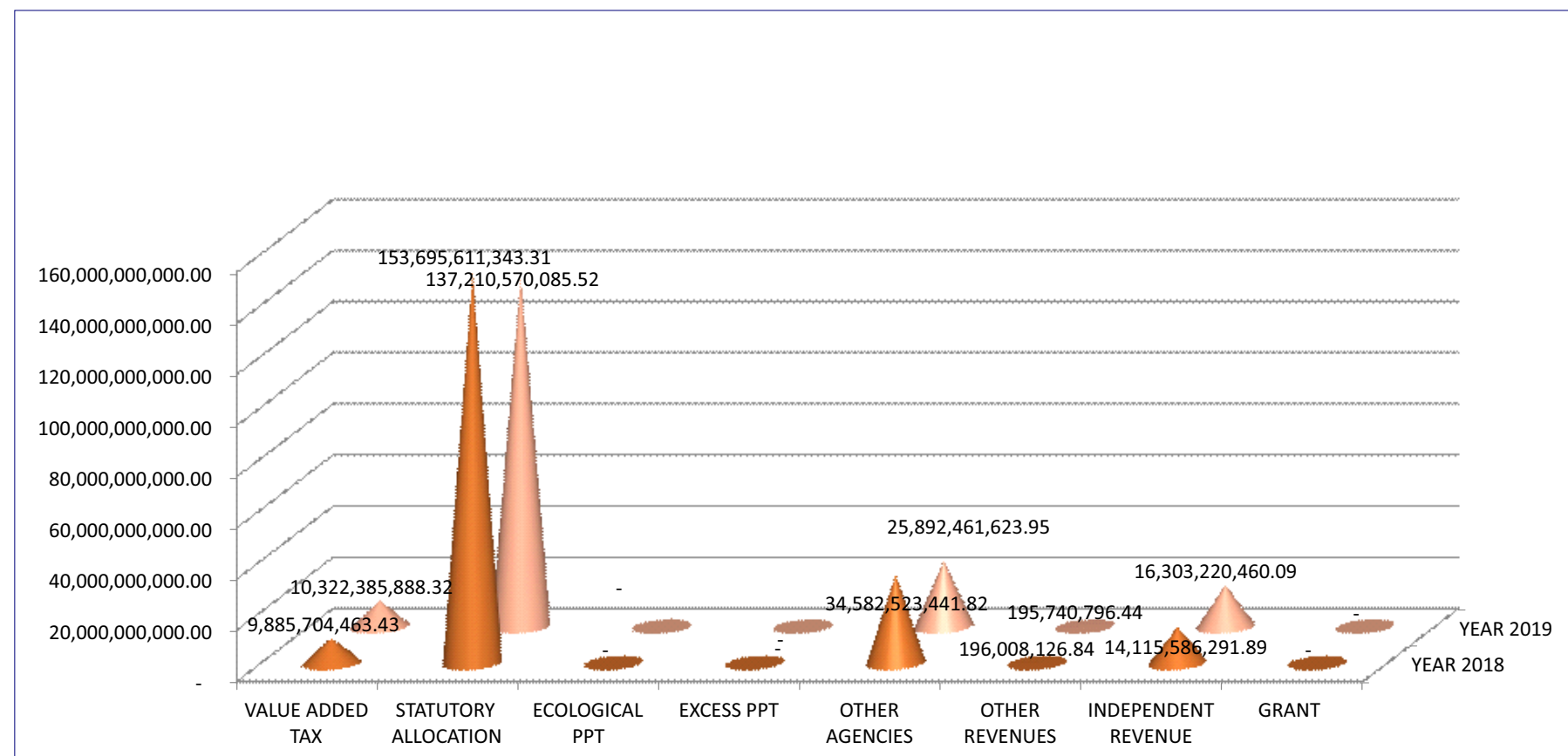
ANALYSIS OF REVENUE PROFILE OF BAYELSA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER 2019





FINANCIAL GRAPH NO.2

COMPARATIVE ANALYSIS OF BAYELSA STATE GOVERNMENT REVENUE FOR THE YEARS ENDED 31ST DECEMBER, 2018-2019





FINANCIAL GRAPHS NO.3

COMPARATIVE EXPENDITURE PROFILE OF BAYELSA STATE GOVERNMENT FOR THE YEARS ENDED 31ST DECEMBER 2018-2019

