



BAYELSA STATE GOVERNMENT OF NIGERIA



2020 CITIZENS' ACCOUNTABILITY REPORT



2020 Citizens' Accountability Report On The Implementation Of The 2020 Budget (Budget Of Consolidation for Growth)

Published: 28th September, 2021

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A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (of Bayelsa State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2020 and reports on State budget revenue and expenditure for 2020.

Explanation of Key Terms used in this Report:

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

The 2020 Budget of Bayelsa State, the Budget of Consolidation for Growth, was passed on the 29th December 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 28th July 2020.

The mid-year budget revision tremendously helped budget implementation as revenue performed slightly above expectations. This was necessitated by the use of more realistic assumptions in forecasting the expected revenue.

Aggregate revenue performance was 111.9% of the budgeted amount of N183.155 billion in the final budget. Note that this figure includes a total of N13.620b opening balance that came from the 2019 audited financial statement closing balance. This is equivalent to N21.707 billion upsurge. Both Federation Account revenues and internally generated revenue performing in the region of 133%-122%. On the expenditure side, the actual total expenditure is about N183.111 billion (1%) less than the budgeted amount of N183.155 billion.

The closing surplus balance of N21.751 billion was brought forward to the 2021 fiscal year as an opening balance.

Capital Expenditure took the largest of the expenditure, with performance more than 109%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue upsurge, it got more than was budgeted. The bulk of the capital expenditure was largely focussed on completing ongoing projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.

Bayelsa State Pensions Board and Post Primary Schools Board enjoyed the highest proportion of recurrent expenditure, whilst Works and Infrastructure received the highest proportion of capital expenditure.

Most larger contracts were started without delays due to availability funds with exception of SFTAS grants that come much later in the year, which necessitated some amendments. About six general interest focused Citizens projects were largely implemented as planned.

The most material audit findings related to payment of contract without supporting/ verification document in (three)-one project under Ministry of Education, Ministry of Transport and Ministry of Trades, Industry & Investment respectively. Also, three contracts relating to non-validation before payment come from the Ministry of Works & Infrastructure.

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

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

The revenue performance (outturn) which shows the aggregate revenue performance is about 111.9%; thus about 11.9% different from the anticipated revenue in the budget. This is equivalent to N21.707 billion naira. The critical causes of this positive deviation in revenue include the realistic revenue forecast made during the revision of the budget to reflect COVID-19 realities. This is seen from the increase in actual receipts in FAAC, IGR and other Revenue/receipts. FAAC receipts were projected at N102 billion, whereas actual receipt stood at N136 billion bringing a variance of N34 billion that represent 33.4% over performance. This scenario is also applicable to IGR. All funds targeted to tackle the COVI-19 Pandemic come in through Other Revenue/Receipts which projection was N41 billion, whereas actual collections at the end of the year stood at N39 billion. This brought a variation of N2 billion and represented about 94.9% performance slightly below targeted amount. Note that the aggregate revenue also includes a total of N13.620b opening balancethat came from the 2019 audited financial statement closing balance. On the expenditure side, the actual total expenditure is about N183.111 billion, about (100%) of budgeted amount which was N183.155 billion. Out of the total Capital expenditure budget of N34.784 billion, the actual capital expenditure was N38.095 billion which was a little higher than the budgeted amount. This indicated that capital expenditure over performed by 9.5%. The inability of the state to access the desired level of financing (loan from domestic Banks) does not in any-way hampered it's execution of the Capital budget, hence this level of performance. The upsurge in capital expenditure was necessitated by the need to cover most of the COVID-19 related capital spending.

Observe that personnel expenditure (employees' salaries and wages) has a positive variation of N3.154 billion which represents an insignificant 5.1% under performance. This is due to a more realistic projection as well as the state government policy on reduction of payroll fraud and the introduction of other cost- effective measures in public financial management. Conversely, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 0.2% lower than the budget target due to the desire of state government to down size it's recurrent expenditure for more aggressive capita development.

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TABLE 1
BUDGET OUTTURN

Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	13,620,271,315	13,620,271,315	13,620,271,315	-	100.0%
FAAC Revenue	102,027,515,145	102,027,515,145	136,138,881,921	34,111,366,776	133.4%
IGR	10,218,668,810	10,218,668,810	12,496,030,320	2,277,361,510	122.3%
Aids & Grants	9,880,000,000	9,880,000,000	2,850,000,000	- 7,030,000,000	28.8%
Other Revenue/Receipts	41,909,117,142	41,909,117,142	39,757,669,836	- 2,151,447,306	94.9%
Budget Financing (Loans)	5,500,000,000	5,500,000,000	-	- 5,500,000,000	0.0%
Total Revenue	183,155,572,412	183,155,572,412	204,862,853,392	21,707,280,980	111.9%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	62,333,372,176	62,333,372,176	59,179,357,005	3,154,015,171	94.9%
Other Recurrent Expenditure	86,037,953,634	86,037,953,634	85,836,571,718	201,381,916	99.8%
Capital Expenditure	34,784,246,602	34,784,246,602	38,095,730,059	- 3,311,483,457	109.5%
Total Expenditure	183,155,572,412	183,155,572,412	183,111,658,782	43,913,630	100.0%

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

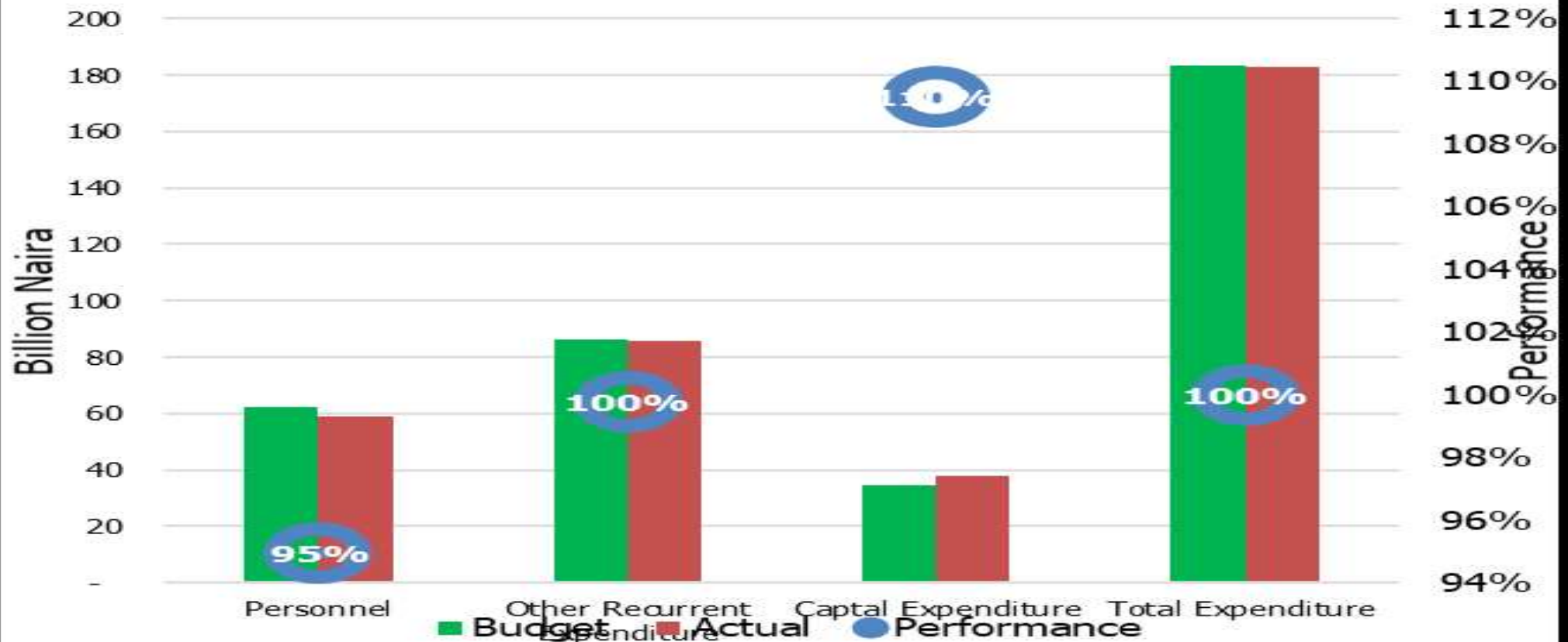
BAYELSA STATE

2020 CITIZENS' ACCOUNTABILITY REPORT

FIGURE 1

BUDGET OUTTURN GRAPH

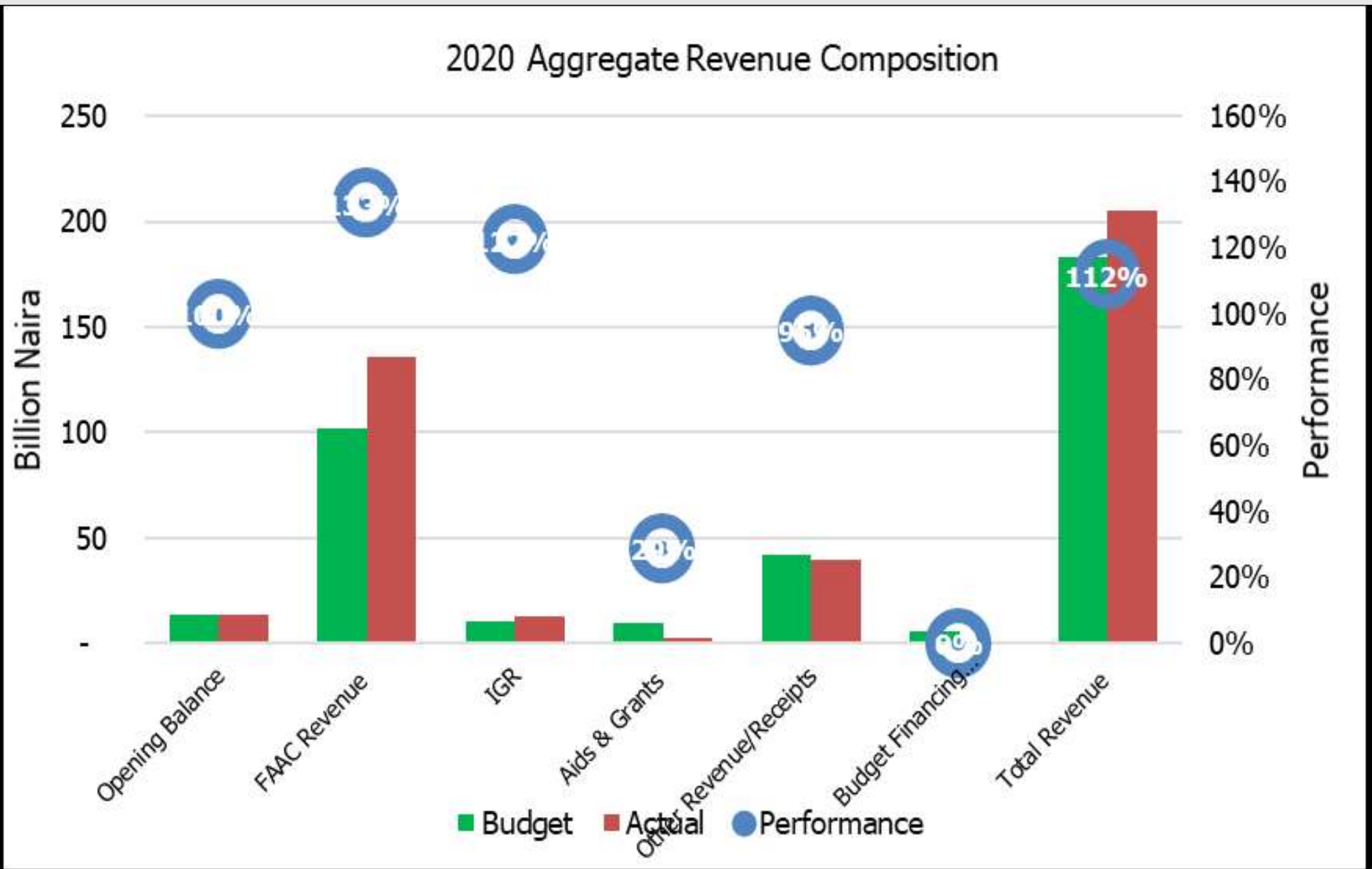
2020 Aggregate Expenditure Composition



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FIGURE 2

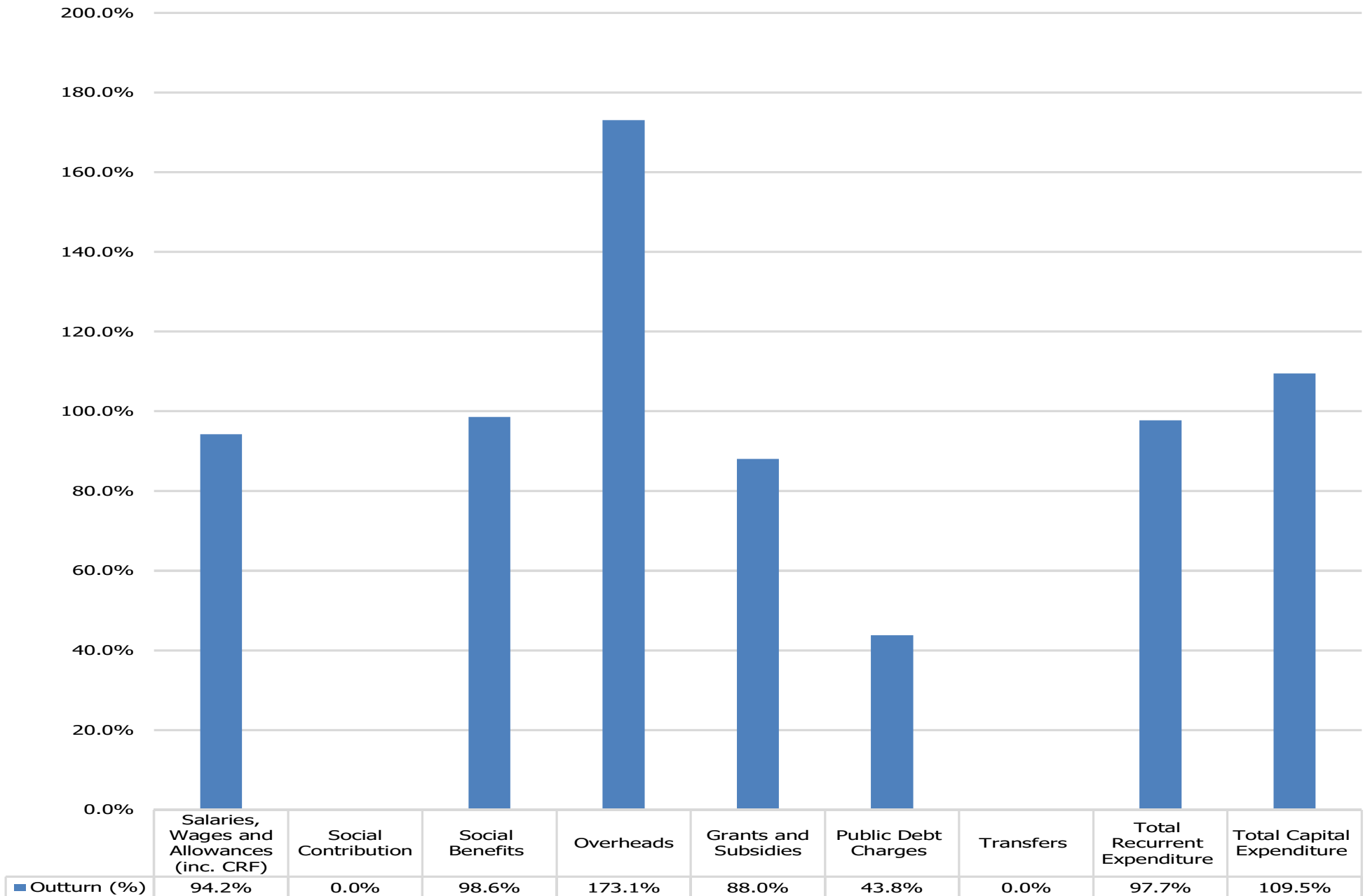


BAYELSA STATE

2020 CITIZENS' ACCOUNTABILITY REPORT

FIGURE 3

Aggregate Budget Outturn (%)



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

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

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

The total IGR performance in the last completed fiscal year 2020 was 125%. This high performance has been attributed to the present administration desire to redefine various existing tax policies and the introduction of new ones in order to enlarge the tax dragnet. Some of these policies actually were able to block most revenue linkages. The State Board of Internal Revenue (BIR) in this Administration had been able to enlist and collect tax from most business operators who were before then had evaded tax payment. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 106% and 974.7% respectively.

The critical source of Tax Revenue for Bayelsa State include personal taxes which recorded 106%% performance during the period under review. The only key component of the personal taxes in Bayelsa State is the PAYE (mostly from civil servants) which gives the above recorded high performance because it is generally deducted at source. This also buttress the fact that Bayelsa State is a civil servants employee state. As indicated in the Table 2 below, except PAYE, there was no collection for property tax, Withholding Tax, fines general, fess general and earnings.

A total of 974.7% performance was recorded on the side of Non-Tax Revenue. A critical review shows that Fees performed higher than Licences and Fines put together with a recorded performance of 1854.8%. It's projected amount was N75.041 million, whereas actual figures stood at N1.316 billion to represent an over performance of 1754.8%. This also shows an unrealistic forecasting in this revenue item.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N9.970 billion but N10.338 billion, equivalent to 104.2% was actually realized. From the above analysis, strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state, because it is the only hope of the Sate. Following the BIR are the Ministry of Finance Incorporated (MOFI) which had a final budget in the tune of N141.520 million while the actual realized was N58.479 million, representing 71% outturn; and the Bayelsa State Judiciary with a budget of N25.497 million and N29.577 million as actual; implying 116% performance. Apart from the above MDAs, other MDAs with the highest level of outturn include the University of Africa; 2269.8%, Bayelsa State Geographical Information System (BGIS) 48.3%; and Ministry of Trades, Industry & Investment 90%.

This information is presented in Table 3 below.

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	9,781,331,190	9,781,331,190	10,364,773,134	583,441,944	106.0%
Personal Taxes:	9,781,331,190	9,781,331,190	10,364,773,134	583,441,944	106.0%
Personal Income Tax (PAYE)	9,781,331,190	9,781,331,190	10,364,773,134	583,441,944	106.0%
Personnal Income Tax (Direct Assessment Taxes)				-	
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	-	-	-	-	
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax				-	
Other Taxes N.E.C	-	-	-	-	
Non-Tax Revenue:	218,668,810	218,668,810	2,131,257,186	1,912,588,376	974.7%
Licences General	93,310,129	93,310,129	4,810,000	- 88,500,129	5.2%
Fees – General	75,041,168	75,041,168	1,391,849,810	1,316,808,642	1854.8%
Fines – General	50,317,513	50,317,513	3,978,063	- 46,339,450	7.9%
Sales – General	-	-	571,994,409	571,994,409	
Earnings – General	-	-	-	-	
Rent On Government Buildings – General	-	-	17,104,700	17,104,700	
Rent on Land and Others – General	-	-	-	-	
Repayments	-	-	-	-	
Investment Income	-	-	61,210,590	61,210,590	
Interest Earned	-	-	80,309,614	80,309,614	
Reimbursement	-	-	-	-	
Miscellaneous Income	-	-	-	-	
Independent Revenue (IGR)	10,000,000,000	10,000,000,000	12,496,030,320	2,496,030,320	125.0%

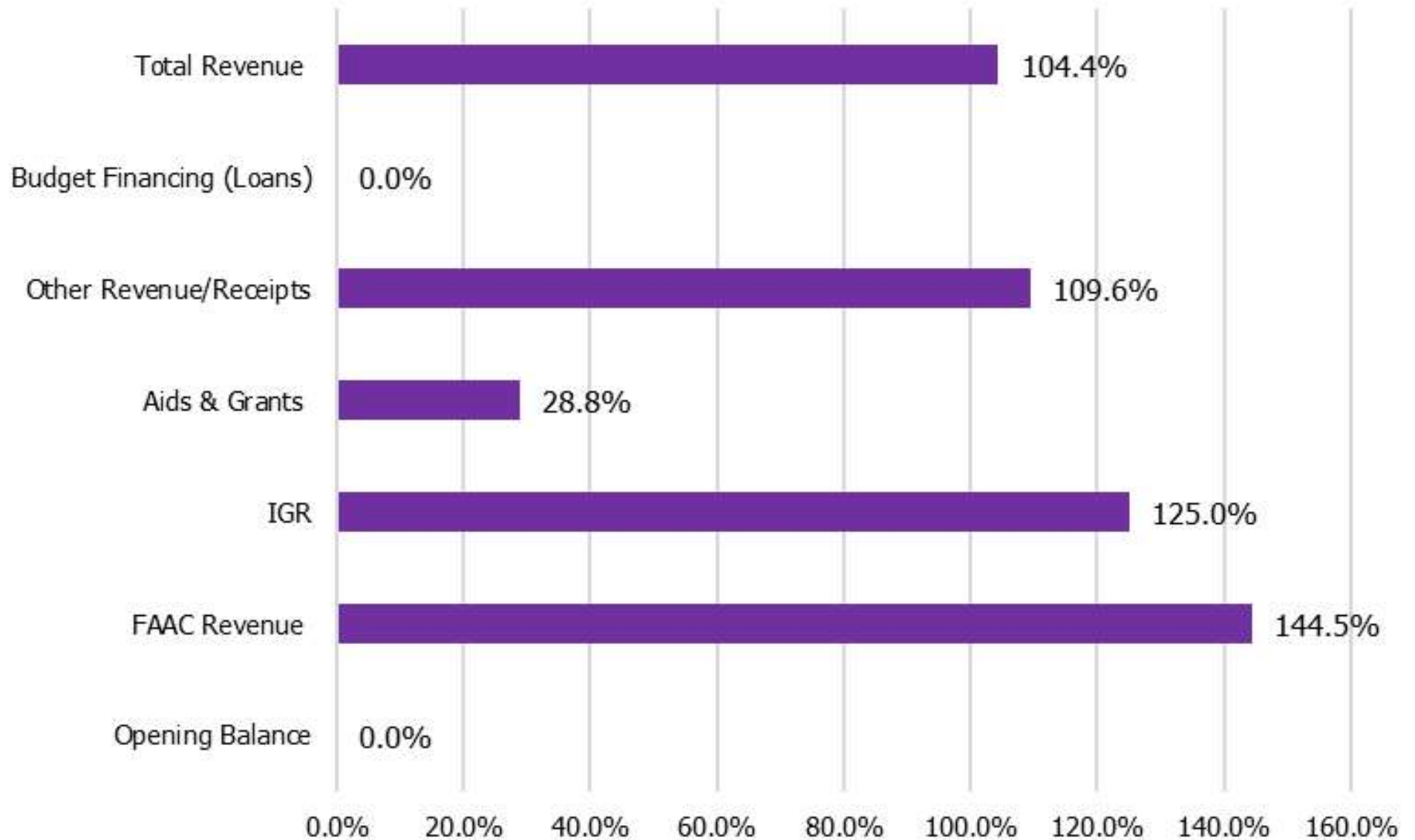
* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
Bayelsa State Board of Internal Revenue	9,970,000,000	9,970,000,000	10,388,646,598	418,646,598	104.2%
Ministry of Finance Incorporated (MOFI)	200,000,000	200,000,000	141,520,201	- 58,479,799	70.8%
Bayelsa State Judiciary	25,497,470	25,497,470	29,577,934	4,080,464	116.0%
Bayelsa State Housing and Property Dev. Authority	-	-	571,994,409	571,994,409	
Bayelsa State Hospital Management Board	-	-	213,873,204	213,873,204	
Niger Delta University	-	-	809,861,895	809,861,895	
Min. of Trades industry &, Investment	45,000,000	45,000,000	18,764,200	- 26,235,800	41.7%
University of Africa	4,746,000	4,746,000	107,629,839	102,883,839	2267.8%
Niger Delta University Teaching Hospital	-	-	97,286,116	97,286,116	
Bayelsa Geographical Information System (BGIS)	30,000,000	30,000,000	14,486,081	- 15,513,919	48.3%
Other Revenue Collecting Agencies	- 275,243,470	- 275,243,470	102,389,843	377,633,313	-37.2%
Independent Revenue (IGR)	10,000,000,000	10,000,000,000	12,496,030,320	2,496,030,320	125.0%

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

2020 Revenue Composition Performance



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

Table 3 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N34.784 billion which is 19% of the total budget size of N183.155 billion while recurrent expenditure was allocated N148.371 billion, equivalent to 81% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N183.111 billion was N38.095 billion representing 20.8% while actual recurrent spending was allotted the remaining N145.015 billion which is (79.2%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 23% lower than its final budget size while the capital expenditure outturn was 109.5%, implying about 9.5% negative deviation or N3.311 billion higher than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N52.033 billion (28%); followed by overheads which got N30.071 billion (16.4%), Public Debt Charges N35.000 billion (19.1%) , Grants and Subsidies N20.966 billion (11.4%) and social Benefits which received N10.300 billion (5.6%).

Clearly, with the exception of Public Debt Charges which recorded 43.8% performance, all components of recurrent expenditure performed significantly well. Notwithstanding, Overheads even performed more than the final budget size or had a 173% release. (see Transfers in the table below). This overperformance was due to the inclusion of COVID-19 responsive activities in the revised Budget that brought an unprecedented rise in most recurrent costs which was not envisaged during revised budget preparation. Note also that the overhead figure of N52,004,470,721.00 comprises both main overhead cost of N28.609,400,933.00 and other operating activities of N23,435,069,788.00.

Expenditure Outturn

Expenditure: Where does the Money go?

Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)

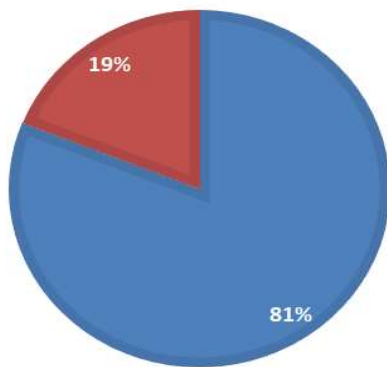
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	52,033,372,176	28.4%	49,028,196,822	26.8%	3,005,175,354	94.2%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	10,300,000,000	5.6%	10,151,160,183	5.5%	148,839,817	98.6%
Overheads	30,071,327,222	16.4%	52,044,470,721	28.4%	- 21,973,143,499	173.1%
Grants and Subsidies	20,966,626,412	11.4%	18,460,605,608	10.1%	2,506,020,804	88.0%
Public Debt Charges	35,000,000,000	19.1%	15,331,495,389	8.4%	19,668,504,611	43.8%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	148,371,325,810	81.0%	145,015,928,723	79.2%	3,355,397,087	97.7%
Total Capital Expenditure	34,784,246,602	19.0%	38,095,730,059	20.8%	- 3,311,483,457	109.5%
Total Expenditure	183,155,572,412	100.0%	183,111,658,782	100.0%	43,913,630	100.0%

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

Expenditure Composition

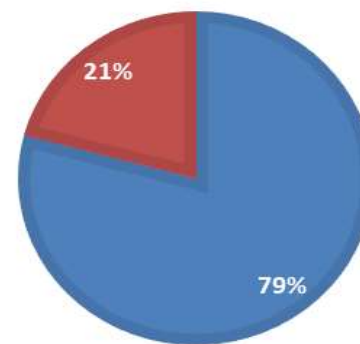
Budgeted Expenditure Composition

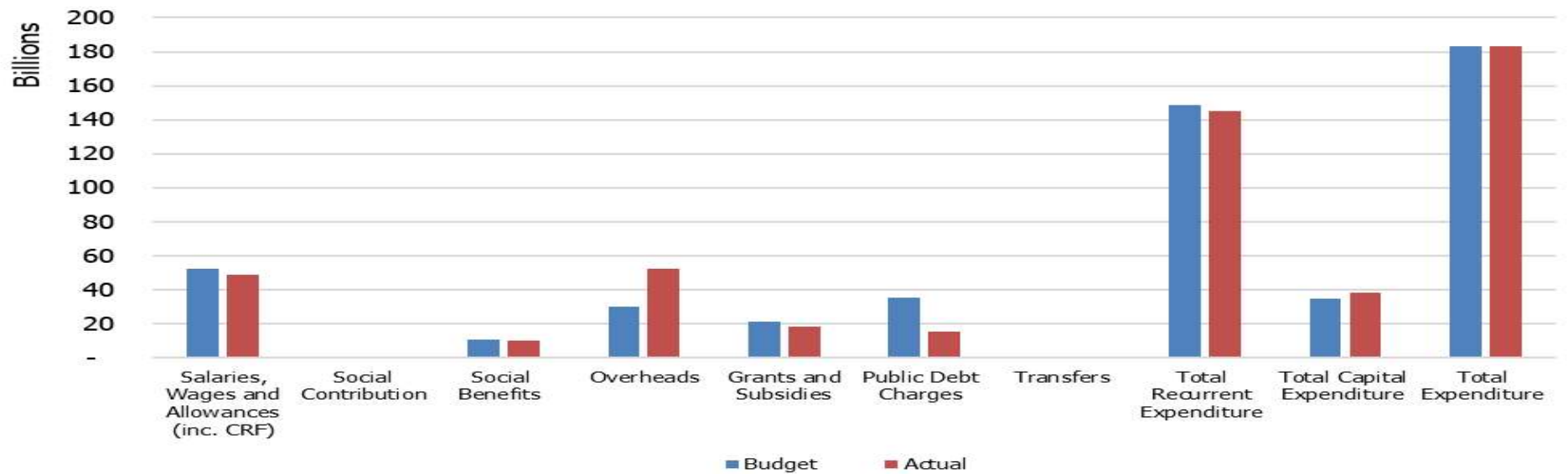
■ Total Recurrent Expenditure ■ Total Capital Expenditure



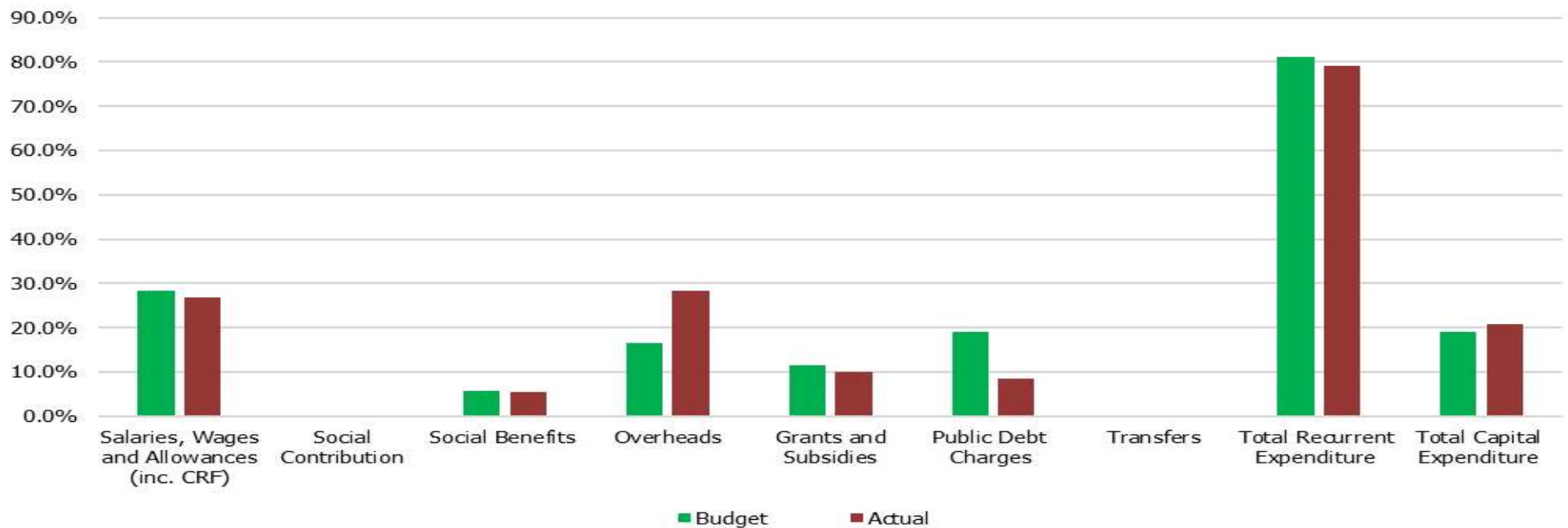
Actual Expenditure Composition

■ Total Recurrent Expenditure ■ Total Capital Expenditure





Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)



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

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

No findings

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Three payment vouchers presented by Ministry of Works & Infrastructure were approved and executed without re-validation of contract before payment. One contract in Ministry of Education was subject to payments without supporting documents. Ministry of Transport had a contract executed and fully paid with the sum of N30,000,000.00 without proper & supporting document. Ministry of Trades, Industry & Investment also had a contract worth N20,000,000.00 fully executed and paid without proper supporting documents.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Six vouchers totalling N1.449 billion as presented in Table 5 below.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No finding

F: INVESTMENTS

No finding

G: AIDS AND GRANTS

No findings

NO bank guarantees were issued or outstanding during the FY 2020.

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2020

I: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the FY 2020.

Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Works & Infrastructure(Non revalidation of contract)	3	Non revalidation before payment	1,355,714,286	1,355,714,286	100.0%
Ministry of Education (MOE/OC/03/2020)	1	Payments without supporting documents	44,224,000	44,224,000	100.0%
Ministry of Transport (MOT/OC/3B/2019)	1	Payments without supporting documents	30,000,000	30,000,000	100.0%
Ministry of Trades, Industry &Investment (MTI&I/CAP/2/2020)	1	Payments without supporting documents	20,000,000	20,000,000	100.0%
Total Number of Queries	6		1,449,938,286	1,449,938,286	100.0%

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

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- Statutory Allocation performed above the budgeted amount by 16.1% despite the fall in crude oil price and production in 2020 (as a result of COVID-19 and its wider global impacts). This is due to the more conservative approach used for the forecasting of this item during the revision process of the budget.*
- 13% Derivation also over performed by 37.5% bringing a positive variation of N21.317 billion.*
- The draw down of Foreign Grants was also significantly lower than budget, due to over ambitious provision in the budget and the inability to receive most of the anticipated grants at the end of the year.*
- Internally Generated Revenue also fared slightly above projections about 6%. This was due to the new aggressive tax drive policies introduced by the present administration.*
- Other Federation Account Distributions performed tremendously with 786.9% higher than its budgeted figure of N1.744 billion, bringing a total deviation of about N13.726 billion. This was due the unprecedented inflow COVID-19 donations and other refunds that were not envisage during the revision process of the budget.*
- As stated earlier, apart from Foreign Grants, all other revenue item such as VAT, and Other Revenue also fared higher than their targets. This was due to the more realistic approach used in their projections.*
- Capital Expenditure performed higher than budget by 9.5%. This was due the State Government desire to execute all prioritized COVID-19 responsive capital activities.*
- A negative variation of N21.973 billion recorded for Overhead Expenditure also attest to the fact that it over performed by 73.1%. Just like the capital expenditure, the same reason alludes to it.*
- Generally expenditure was high due to high revenue performance – with more funding on areas of higher priority.*
- Despite this higher performance, the State still recorded a surplus on operating activities at the end of 2020.*
- Total cash reserves as at the end of 2020 stood at N8.043 billion.*

Statement of Income and Expenditure							
Item	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Supplementary	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance				-		-	
Statutory Allocation	36,433,625,085	25,838,167,975		25,838,167,975.00	29,991,686,539	4,153,518,564.00	116.1%
13% Derivation	100,776,944,999	56,838,690,272		56,838,690,272.00	78,156,230,470	21,317,540,198.00	137.5%
State Government Share of VAT	10,322,385,888	9,796,403,415		9,796,403,415.00	12,519,882,553	2,723,479,138.00	127.8%
Other Federation Account Distributions	25,892,461,623	1,744,464,147		1,744,464,147.00	15,471,082,359	13,726,618,212.00	886.9%
Independent Tax Revenue	16,022,124,724	9,781,331,190		9,781,331,190.00	10,364,773,134	583,441,944.00	106.0%
Independent Non-Tax Revenue	786,102,258	218,668,810		218,668,810.00	2,131,257,186	1,912,588,376.00	974.7%
Foreign Grants	2,359,404,025	4,680,000,000		4,680,000,000.00	2,850,000,000	- 1,830,000,000.00	60.9%
Domestic Grants		5,200,000,000		5,200,000,000.00		- 5,200,000,000.00	0.0%
Foreign Loans				-		-	
Domestic Loans		32,784,246,603		32,784,246,603.00		- 32,784,246,603.00	0.0%
Other Revenues	195,740,796	36,273,600,000		36,273,600,000.00	39,757,669,836	3,484,069,836.00	109.6%
Transfer from other Government Entities				-		-	
Total Revenue (a)	192,788,789,398.00	183,155,572,412.00	-	183,155,572,412.00	191,242,582,077.00	8,087,009,665.00	104.4%
Expenditure:							
Salaries, Wages and Allowances	49,624,417,697.00	51,646,082,757.00		51,646,082,757.00	48,808,773,628.00	2,837,309,129.00	94.5%
CRF Charges (Salary)	198,942,360.00	387,289,419.00		387,289,419.00	219,423,194.00	167,866,225.00	56.7%
Social Contributions				-		-	
Social Benefits	7,322,547,025.00	10,300,000,000.00		10,300,000,000.00	10,151,160,183.00	148,839,817.00	98.6%
Overheads	50,214,451,565.00	30,071,327,222.00		30,071,327,222.00	52,044,470,721.00	- 21,973,143,499.00	173.1%
Grants & Contributions		20,966,626,412.00		20,966,626,412.00	18,460,605,608.00	2,506,020,804.00	88.0%
Public Debt Charges	39,803,993,982.00	35,000,000,000.00		35,000,000,000.00	15,331,495,389.00	19,668,504,611.00	43.8%
Transfers				-		-	
Capital Expenditure	42,159,177,673.00	34,784,246,602.00		34,784,246,602.00	38,095,730,059.00	- 3,311,483,457.00	109.5%
Total Expenditure (b)	189,323,530,302.00	183,155,572,412.00	-	183,155,572,412.00	183,111,658,782.00	43,913,630.00	100.0%
Surplus/Deficit from Operating Activities	3,465,259,096.00	-	-	-	8,130,923,295.00	8,043,096,035.00	
Gains/Loss on Disposal of Asset				-		-	
Gain/Loss on Foreign Exchange Transaction				-		-	
Total Non-Operating Revenue/(Expenses)				-		-	
Surplus/(Deficit) from Ordinary Activities				-		-	
Net Surplus/ (Deficit) for the Period				-		-	

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

Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020			-
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2020	-	-	-

NOTE: There are no figures on the statement of Net Assets because, Bayelsa State has not adopted Cash based accrual accounting

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

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

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, except Bayelsa State Pension Board, Government House and Ministry of Works and Infrastructure whose actual expenditure was far above budget, actual expenditures for Post Primary Schools Board, Bayelsa State Environmental Sanitation Authority and Isaac Jaspa Boro College of Education were just slightly above. On the other hand, actual expenditure was slightly lesser than budget for the other four MDAs under consideration. Aggregate performance for these ten sectors excluding other MDAs expenditure is 122.3%, and except Bayelsa State Pension Board, Government House, the share for each sector is somehow similar both as a percentage of budget and actual expenditure. Bayelsa State Pension Board got the highest share of 13.8% total actual expenditure, followed by Post Primary Schools Board and Government House that had a sector share in total actual expenditure of 11.8% and 10.9% respectively. Bayelsa State Health Management Board, S.A Security and General Services (SSG's Office) had approximately 5%, 4% & 4% respectively. While, Ministry of Health, Ministry of Works & Infrastructure, Bayelsa State Sanitation Authority had approximately 3% each. Isaac Jaspa Boro College of Education, the last of the ten-top received 2.4% share in total actual expenditure. The huge sector share in total actual expenditure for Bayelsa State Pension and Board Post Primary Schools Board reflected the desire of the present administration to clear the backlog of gratuities owed pensioners and the payment of salaries owed teachers.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Ministry of Agriculture, Ministry of Health & Ministry of Finance received actual capital expenditure lesser than the amount budgeted. All the other MDAs listed had actual capital expenditure more than their respective budget size. As indicated in table 9, Ministry of Works & Infrastructure got the highest actual expenditure which is about N32.117 billion or 59.5% of the total capital budget and 84.3% of sector share in total actual expenditure with a negative variation of about N11.424 billion. Which means it over performed by 155.2%. Ministry of Agriculture received N1.090 billion, equivalent to 8.6% of sector share in total budget with approximately 3% of sector share in total actual expenditure with a performance of 36.4%. Ministry of Youths and Sports Development had the highest over performance of 4918.3%, yet, with only an insignificant sector share in total budget and total actual expenditures of 0.1% and 4.4% respectively. Ministry of Education also over performed by 663.2% representing a negative variation of about N1.244 billion with 3.8% sector share in total actual expenditure of the total fiscal year actual capital expenditure. Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received a moderately low actual capital expenditure of about N311.000 million and as low as 12.6% performance. The astronomical high sector share in total budget and total actual expenditure of Ministry of Works & Infrastructure was due to the fact that most of the COVID-19 responsive capital-intensive projects such as construction were channel through this ministry.

Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Bayelsa State Pension Board	44,967,448	10,692,817,420	- 10,647,849,972	23779.0%	0.0%	13.8%
Post Primary Schools Board	9,043,034,613	9,126,406,269	- 83,371,656	100.9%	6.1%	11.8%
Government House	5,889,952,726	8,456,839,134	- 2,566,886,408	143.6%	4.0%	10.9%
Bayelsa State Hospital Management Board	4,108,736,188	3,788,650,537	320,085,651	92.2%	2.8%	4.9%
S.A Security	4,010,126,099	3,350,266,000	659,860,099	83.5%	2.7%	4.3%
General Services (SSG's Office)	6,737,273,911	3,154,877,207	3,582,396,704	46.8%	4.5%	4.1%
Ministry of Health	4,229,592,218	2,210,056,595	2,019,535,623	52.3%	2.9%	2.8%
Ministry of Works & Infrastructure	522,120,355	2,190,782,774	- 1,668,662,419	419.6%	0.4%	2.8%
Bayelsa State Sanitation Authority	2,027,267,481	2,175,221,714	- 147,954,233	107.3%	1.4%	2.8%
Isaac Jaspa Boro College of Education	1,799,804,869	1,851,894,005	- 52,089,136	102.9%	1.2%	2.4%
Other MDA Expenditure	109,958,449,884	30,639,786,101	79,318,663,783	27.9%	74.1%	39.5%
Total (Except Other MDA Expenditure)	38,412,875,908	46,997,811,655	- 8,584,935,747	122.3%	25.9%	60.5%
Total Budgeted Expenditure	148,371,325,792	77,637,597,756	70,733,728,036	52.3%		

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

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Min. of Works & Infrastructure	20,692,544,467	32,117,244,443	- 11,424,699,976	155.2%	59.5%	84.3%
Ministry of Youths and Sports Development	34,216,631	1,682,870,390	- 1,648,653,759	4918.3%	0.1%	4.4%
Ministry of Education	221,024,794	1,465,742,659	- 1,244,717,865	663.2%	0.6%	3.8%
Ministry Agriculture	3,000,000,000	1,090,609,148	1,909,390,852	36.4%	8.6%	2.9%
Ministry of Health	2,474,999,999	311,000,000	2,163,999,999	12.6%	7.1%	0.8%
Ministry of Lands, Housing Urban Development	48,719,800	318,100,000	- 269,380,200	652.9%	0.1%	0.8%
High Court	287,984,796	290,697,674	- 2,712,878	100.9%	0.8%	0.8%
Ministry of Power & Water Resources	55,000,000	205,000,000	- 150,000,000	372.7%	0.2%	0.5%
Government House	149,821,778	150,000,000	- 178,222	100.1%	0.4%	0.4%
Ministry of Finance	205,000,000	38,030,000	166,970,000	18.6%	0.6%	0.1%
Other MDA Expenditure	7,614,934,337	426,435,745	7,188,498,592	5.6%	21.9%	1.1%
Total (Except Other MDA Expenditure)	27,169,312,265	37,669,294,314	- 10,499,982,049	138.6%	78.1%	98.9%
Total Budgeted Expenditure	34,784,246,602	38,095,730,059	- 3,311,483,457	109.5%		

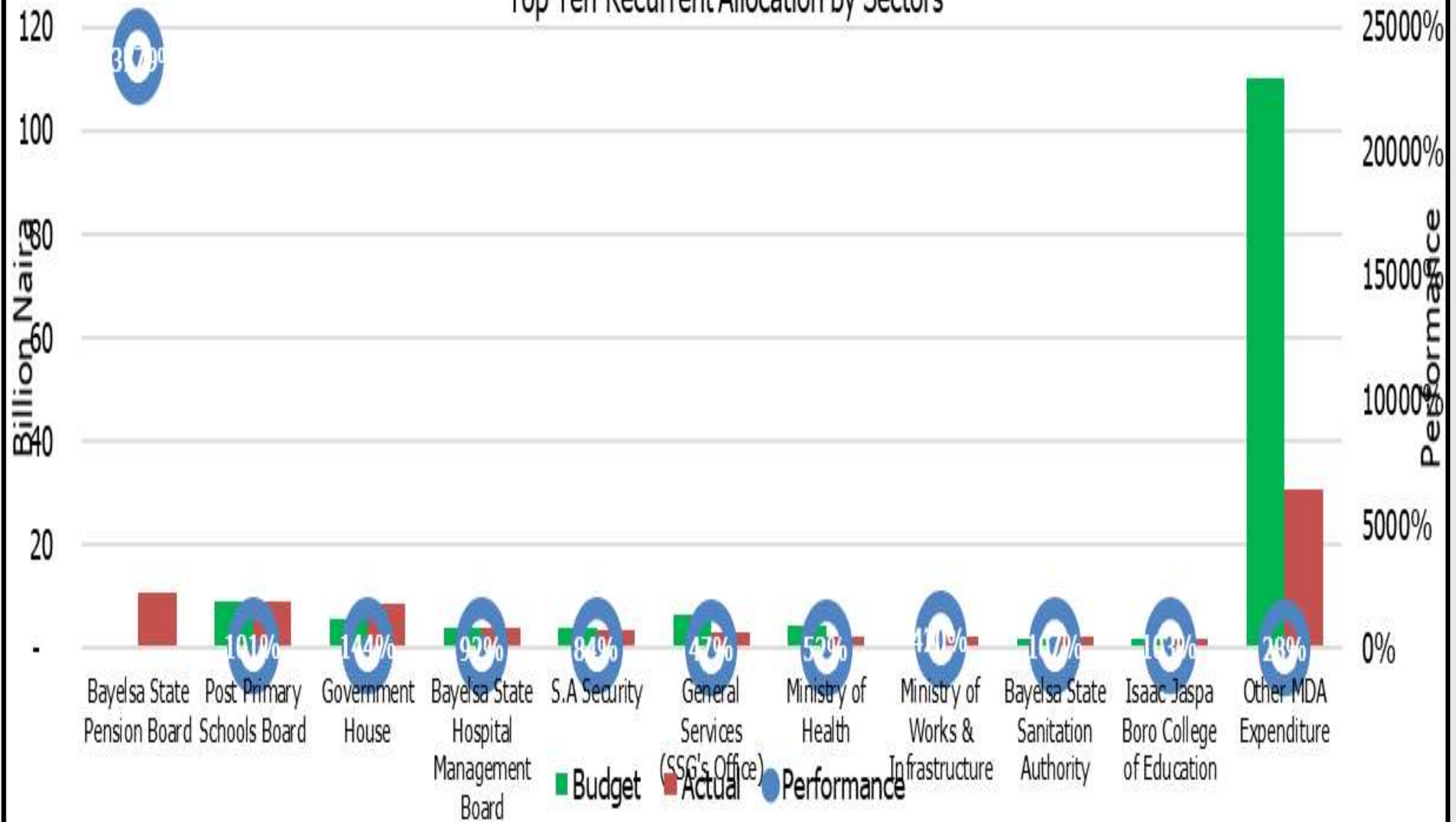
* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Top Ten Total Expenditure Sectors / MDAs

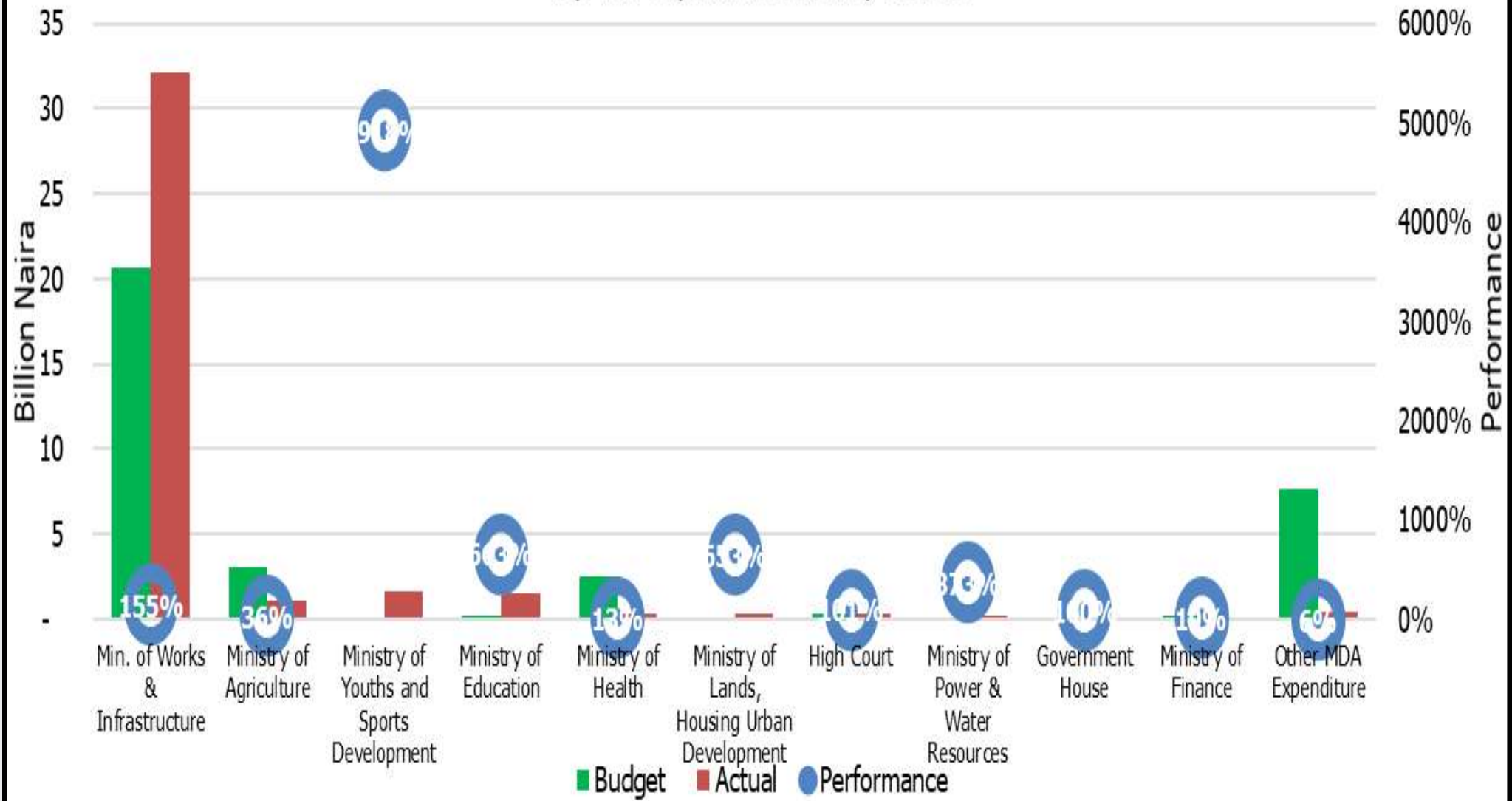
Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works & Infrastruture	21,214,664,822	34,307,727,217	- 13,093,062,395	161.7%	11.6%	18.7%
Bayeisa State Pensions Board	44,967,448	10,692,817,430	- 10,647,849,982	23779.0%	0.0%	5.8%
Post Primary Schools Board	9,148,034,613	9,126,406,269	21,628,344	99.8%	5.0%	5.0%
Government House	6,039,774,504	8,606,839,134	- 2,567,064,630	142.5%	3.3%	4.7%
Bayeisa State Health Management Board	4,030,508,277	3,788,650,527	241,857,750	94.0%	2.2%	2.1%
Special Adviser on State Security	5,210,126,099	3,350,266,000	1,859,860,099	64.3%	2.8%	1.8%
General Services(SSG's Office	6,827,584,800	3,154,877,207	3,672,707,593	46.2%	3.7%	1.7%
Ministry of Health	6,704,592,217	2,521,056,595	4,183,535,622	37.6%	3.7%	1.4%
High Court (Judiciary)	810,105,151	2,498,847,469	- 1,688,742,318	308.5%	0.4%	1.4%
Bayelsa State Environmental Sanitation Authority	2,027,267,481	2,175,221,714	- 147,954,233	107.3%	1.1%	1.2%
Other MDA Expenditure	121,097,947,000	102,888,949,220	18,208,997,780	85.0%	66.1%	56.2%
Total (Except Other MDA Expenditure)	62,057,625,412	80,222,709,562	- 18,165,084,150	129.3%	33.9%	43.8%
Total Budgeted Expenditure	183,155,572,412	183,111,658,782	43,913,630	100.0%		

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

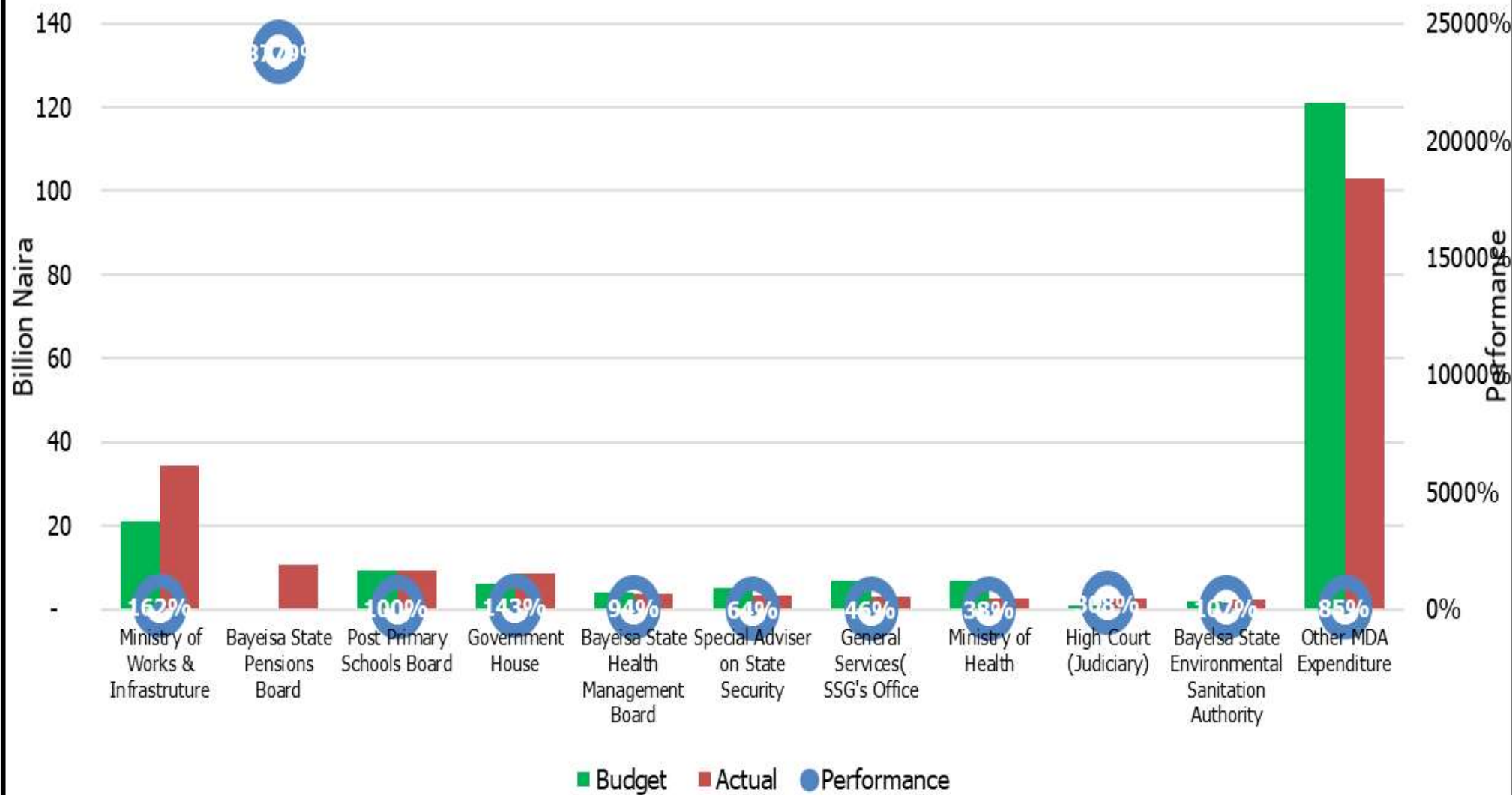
Top Ten Recurrent Allocation by Sectors



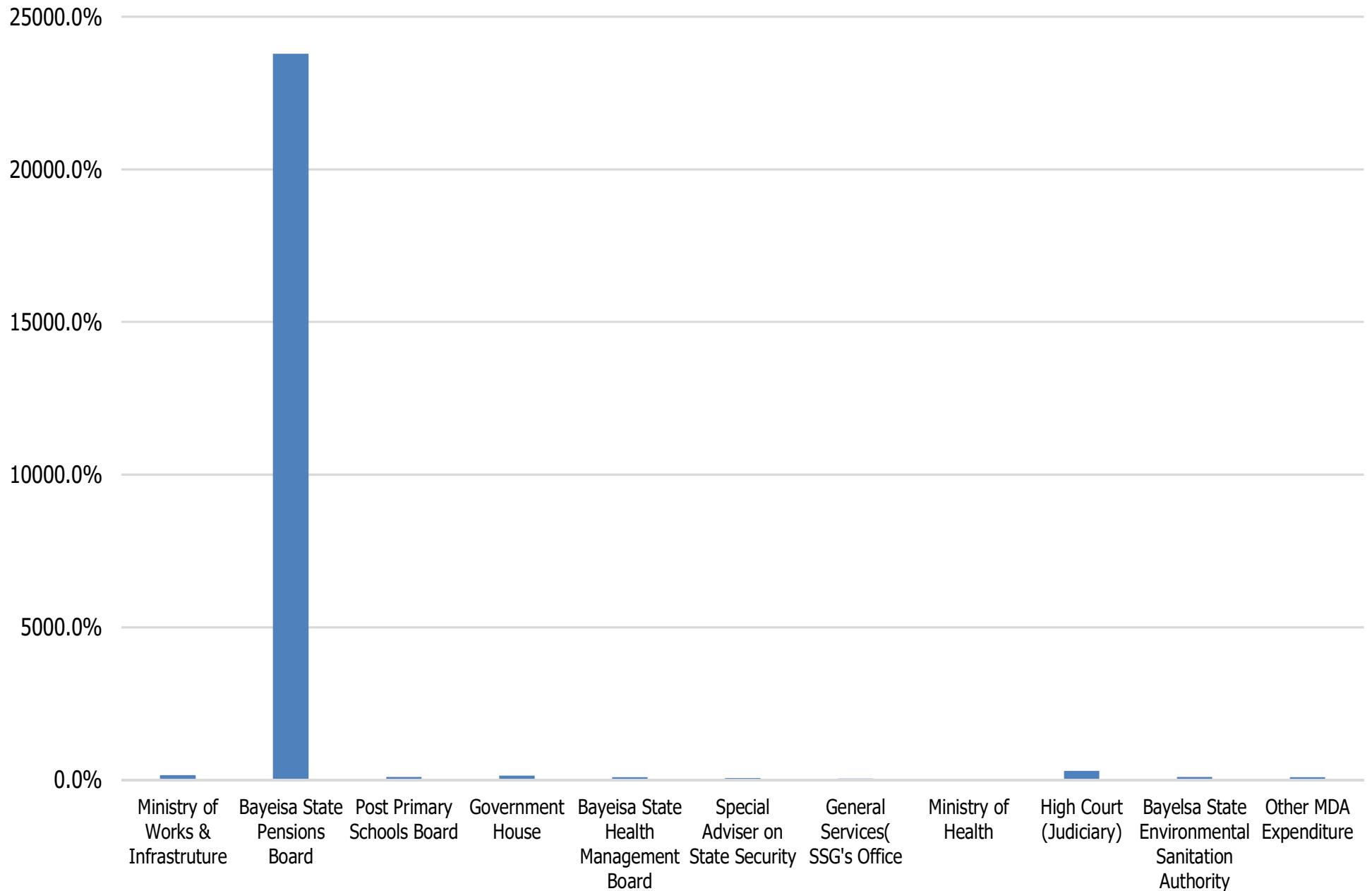
Top Ten Capital Allocation by Sectors



Top Ten Total Allocation by Sectors



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



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

The construction Orua/Ebeni and Ekeremor road sand filling, The Bayelsa Airport Project, the Yenagoa City street light project, University of Africa and the Expansion of the Tombia/Etegwe/Amassoma round- about were some of the top valued projects of Government, budgeted and implemented in the 2020 fiscal year budget. Their performances stood at 97.1%, 96.6%, 94.4% and 83.5% respectively. Although some of these projects had been completed, most of them have reached an advance stage and were also capture in the 2021 budget to ensure their completion.

Largest Projects

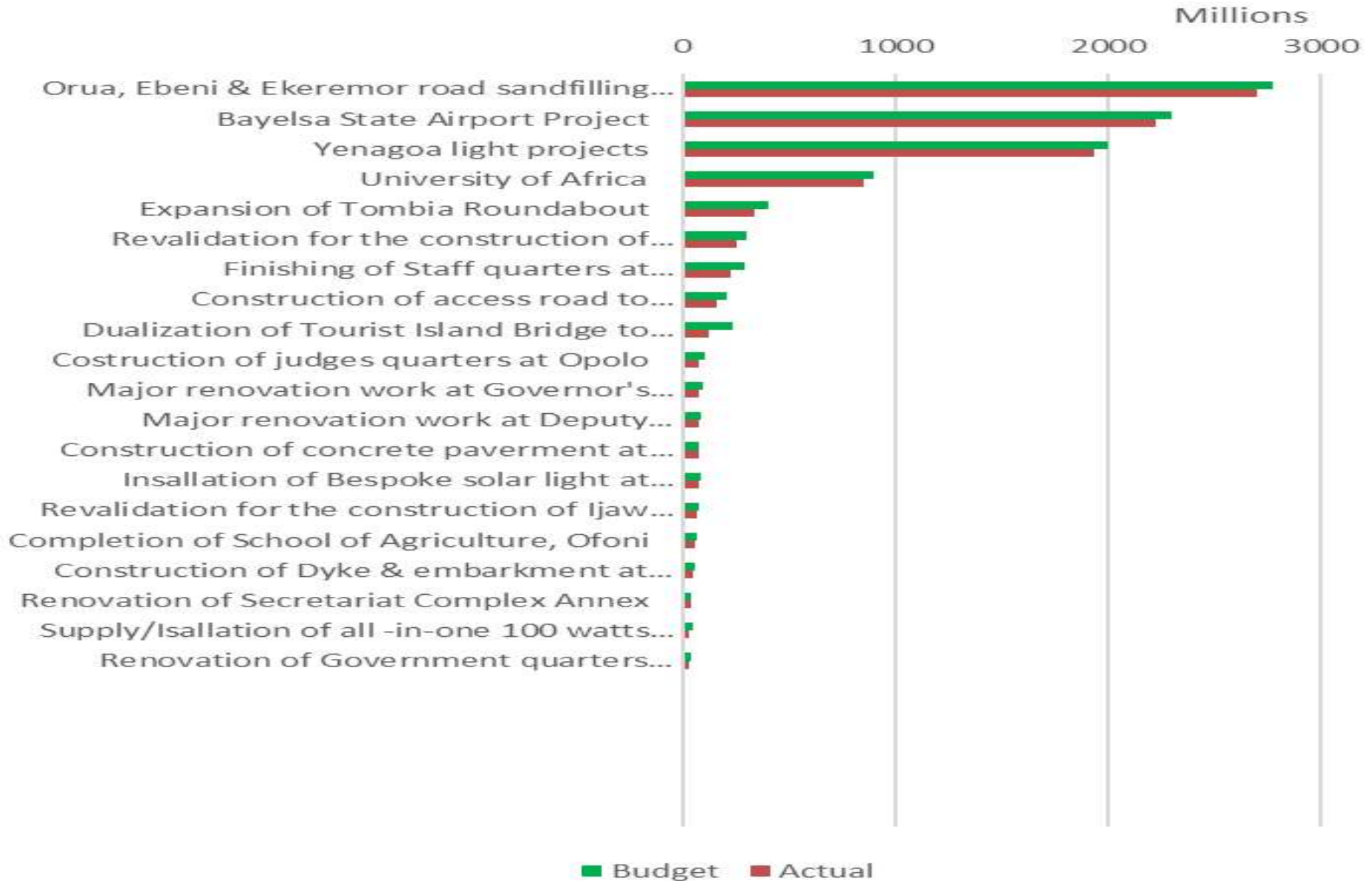
Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Orua, Ebeni & Ekeremor road sandfilling (Construction)	Yenagoa	17	Min. of Works	2,775,050,000	2,695,000,000	80,050,000	97.1%	Ongoing
Bayelsa State Airport Project	Amassoma in Southern Ijaw LGA	18	Min. of Works	2,300,000,000	2,225,960,450	74,039,550	96.8%	Complete
Yenagoa light projects	Yenagoa	14	Min. of Works	2,000,000,000	1,932,000,000	68,000,000	96.6%	Ongoing
University of Africa	Toru-Orua in Sagbama LGA	5	Min. of Works	900,000,000	850,000,000	50,000,000	94.4%	Complete
Expansion of Tombia Roundabout	Etegwe in Yenagoa	17	Min. of Works	400,000,000	333,801,132	66,198,868	83.5%	Ongoing
Validation for the construction of 100m steel sheet pile wall	Government House in Yenagoa	9	Min. of Works	300,000,000	250,000,000	50,000,000	83.3%	Complete
Finishing of Staff quarters at Government House	Yenagoa	6	Min. of Works	286,000,000	220,000,000	66,000,000	76.9%	Complete
Construction of access road to Commissioners quarters	Opolo in Yenagoa	17	Min. of Works	200,000,000	160,000,000	40,000,000	80.0%	Complete
Realization of Tourist Island Bridge to River Nun link road	Kiama/Sampou in Kolokuma/Opokuma LGA	17	Min. of Works	230,000,000	121,212,121	108,787,879	52.7%	Ongoing
Construction of judges quarters at Opolo	Opolo in Yenagoa	6	Min. of Works	100,000,000	75,000,000	25,000,000	75.0%	Ongoing
Major renovation work at Governor's lodge (White House)	Onopa in Yenagoa LGA	6	Min. of Works	94,000,000	75,000,000	19,000,000	79.8%	Complete
Major renovation work at Deputy Governor's lodge (White House)	Onopa in Yenagoa LGA	6	Min. of Works	81,000,000	75,000,000	6,000,000	92.6%	Complete
Construction of concrete pavement at Bolou-Orua Community	Bolou-Orua in Sagbama LGA	9	Min. of Works	75,000,000	75,000,000	-	100.0%	Ongoing
Installation of Bespoke solar light at Toru-Orua	Toru-Orua in Sagbama LGA	14	Min. of Works	80,000,000	72,000,000	8,000,000	90.0%	Ongoing
Validation for the construction of Ijaw National Centre	Yenagoa	6	Min. of Works	70,000,000	67,000,000	3,000,000	95.7%	Ongoing
Completion of School of Agriculture, Ofoni	Ofoni in Sagbama LGA	4	Min. of Works	65,000,000	50,000,000	15,000,000	76.9%	Ongoing
Construction of Dyke & embankment at Sampou as direct labour	Sampou in Kolokuma/Opokuma LGA	9	Min. of Works	51,200,000	44,000,000	7,200,000	85.9%	Ongoing
Renovation of Secretariat Complex Annex	Yenagoa	6	Min. of Works	40,000,000	39,954,435	45,565	99.9%	Complete
Supply/Installation of all -in-one 100 watts solar led street light at Toru-Orua	Bolou-Orua in Sagbama LGA	14	Min. of Power	42,000,000	30,000,000	12,000,000	71.4%	Ongoing
Renovation of Government quarters (Supper lodge)	Yenagoa	6	Min. of Works	39,000,000	30,000,000	9,000,000	76.9%	Complete
						-		
						-		
						-		
						-		
						-		

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

FIGURE 10

Figure 1 Largest Projects Graph

Top Value Projects



• CITIZEN - NOMINATED PROJECTS - IMPLEMENTATION STATUS REPORT •

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

Only six citizens nominated projects were included in the 2020 Budget. They includes the following: Construction of concrete road at Sampou/school road in Kolokuma/Opokuma LGA, Provision of street light at Yenagoa town the capital of the state, Completion of Bayelsa State Airport in Yenagoa, Construction of Orua/Ebeni and Ekeremor road (sand filling) to link Sagbama to Ekeremor LGA, Construction of School of Agriculture at Ofoni town in Sagbama LGA, and the expansion of Tombia/Etegwe/Amassoma roundabout at Yenagoa.

The Bayelsa Airport project which was an inherited project from the preceding government is now complete – the actual cost of completing the project was N74,000,000 less than budgeted as the result of a thorough procurement process that governs the financial negotiations by the State. All funds have been disbursed to the contractors.

The construction of school of Agriculture at Ofoni is a top priority of the State Government targeted to train the teeming youths in various areas of the Aggro-Allied business. Although commencement of the said project was a bit delayed due to budgetary adjustments in 2020. However, work had resumed ever since and payments were captured in the 2021 budget and the contract and project are actually on.

Citizens Nominated Project

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Powerment for cassava/plantain farming	Ofo in Sagbama LGA	1	Min. of Agriculture	200,000,000	0	200,000,000	0.0%	Not Yet Started
Inst. of concrete rd. at Sampou/School road	Sampou in Kolukuma/Opokuma	17	Min. of Works	51,200,000	44,000,000	7,200,000	85.9%	Ongoing
Inst. of Igbo gene/Bayelsa Palm Road	Yenagoa	17	Min. of Works	450,000,000	0	450,000,000	0.0%	Not Yet Started
Inst. of Model Secondary School at Adagbabiri	Agagbabiri in Sagbama LGA	5	Min. of Education	21,000,000	0	21,000,000	0.0%	Not Yet Started
Completion of Southern Ijaw Central Senatorial rd	Oporoma in Southern Ijaw LGA	17	Min. of Works	500,000,000	0	500,000,000	0.0%	Not Yet Started
Pair. of Trofani/Odi road	Trofani in Sagbama LGA	17	Min. of Works	100,000,000	0	100,000,000	0.0%	Not Yet Started
Inst. of Modern market at Agbere town	Agbere town in Sagbama LGA	3	Min of Trade, Industry/ Inve	5,000,000	0	5,000,000	0.0%	Not Yet Started
Inst. of Model Secondary School at Opuama	Opuama in SILGA	5	Min. of Education	20,000,000	0	20,000,000	0.0%	Not Yet Started
Completion of Aparanbie/Sangana rd. in Akassa	Akassa in Brass LGA	17	Min of LG & Com. Dev.	5,000,000	0	5,000,000	0.0%	Not Yet Started
Inst. of General Hospital at Ogbiriki Community	Ogbiriki town in Brass LGA	4	Min. of Health	15,000,000	0	15,000,000	0.0%	Not Yet Started
Division of street light in Yenagoa	Yenagoa	14	Min. of Works	2,000,000,000	1,932,000,000	68,000,000	96.6%	Ongoing
Habilitation/Equipping of Aleibiri Cottage Hospital	Aleibiri in Ekeremor LGA	4	Min. of Health	10,000,000	0	10,000,000	0.0%	Not Yet Started
Inst. of Agge deep seaport	Agge town in Ekeremor LGA	19	Min. of Works	200,000,000	0	200,000,000	0.0%	Not Yet Started
Inst. of Sore line protection at Ekwuema/Ewoama	Ekwuema/Ewoama in Brass	9	Min. of Environment	6,000,000	0	6,000,000	0.0%	Not Yet Started
Completion of Bayelsa State Airport project	Yenagoa	18	Min. of Works	2,300,000,000	2,225,960,450	74,039,550	96.8%	Complete
Innovation of a 6 classroom at Ekeremor	Ekeremor in Ekeremor LGA	5	Min. of Education	4,000,000	0	4,000,000	0.0%	Not Yet Started
Inst. of Orua, Ebeni & Ekeremor rd. (Sandfilling)	Orua-Ebeni in Sagbama LGA	17	Min. of Works	2,775,050,000	2,695,000,000	80,050,000	97.1%	Complete
Habilitation of Bayelsa Plastic Industry	Yenagoa	12	Min of Trade, Industry/ Inve	13,000,000	0	13,000,000	0.0%	Not Yet Started
Inst. of School of Agriculture at Ofo	Ofo in Sagbama LGA	1	Min. of Works	65,000,000	50,000,000	15,000,000	76.9%	Ongoing
Inst of concrete Walkway at Isampou Community	Isampou Com. In Sagbama LGA	17	Min of LG & Com. Dev.	10,000,000	0	10,000,000	0.0%	Not Yet Started
Inst of St. Philips State Pry. Sch. Headmaster's qua	Ikebiri in Southern Ijaw LGA	5	Min. of Education	5,000,000	0	5,000,000	0.0%	Not Yet Started
Expansion of Tombia/Etegwe roundabout	Yenagoa	17	Min. of Works	400,000,000	333,801,132	66,198,868	83.5%	Ongoing
Inst. of Odioma-Ibidi concrete link road	Odioma & Ibidi towns in Brass	17	Min of LG & Com. Dev.	5,200,000	0	5,200,000	0.0%	Not Yet Started
Inst. of Water project at Ewoma town	Ewoma town in Brass LGA	10	Min. of Water Resources	10,000,000	0	10,000,000	0.0%	Not Yet Started
Habilitation of Peremabiri rice farm	Peremabiri town in SILGA	1	Min. of Agriculture	500,000	0	500,000	0.0%	Not Yet Started

* Variance and Performance are calculated against Final Budget. Completion status is determined by the percentage of the budget spent.

Figure 1 Citizens Nominated Projects Graph



PUBLIC CONSULTATIONS WITH CITIZENS PRESENTING THE ANNUAL FINANCIAL STATEMENT

In any democratic setting, every responsible citizen has the right to know how communal wealth is been expended in the delivery of public infrastructure and services. Citizens have to be well informed on the management of public fund and how the budget affects their lives. The SIFTAS Program is an attempt targeted to achieve transparency in public governance, openness, effectiveness, accountability and citizens participation.

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

The Citizens Accountability report is based on State's audited Financial Statement for the financial year 2020 and report on the State Budget revenue and expenditure for 2020.

Sequel to this, the Bayelsa State Government through the Ministry of Finance, Budget & Economic Planning held a public interactive secession with the citizens of Bayelsa State on the 9th of September, 2021 to present the 2020 audited financial statement of the State. In attendance were traditional rulers, Community leaders, different Women groups, different Civil Society groups, non- governmental groups, and government officials.

The Hon. Commissioner of Finance, Hon. Maxwell Ebibai represented the State Governor to present a detailed 2020 audited financial statement to the audience. Also, hard copies of the statement were distributed to citizens that attended the program.

After his introductory remarks, the Hon. Commissioner started with the financial highlights. On revenue, a detailed summary of actual revenue that came from the various sources, such as Statutory Allocation, Value Added Tax (VAT), Internally Generated Revenue (IGR), Federal Government Re-imbursement on Capital projects executed and receipts. On expenditure, he also highlighted the actual amount that was expended on the various expenditure items such as Consolidated Revenue Fund charge (CRFC), Personnel cost, Overhead cost, and Internal/External Debt Profile of the State.

The attendance list and some photo shots of the public interactive meeting is attached for verification.











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