Bayelsa State Government

BAYELSA STATE
...the Glory of All Land

Financial and Performance Audit Report for the Basic Education and Primary Health Sub-Sectors

Office of the State Auditor General

June 2025

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Date: 27th June, 2025

BAYELSA STATE OFFICE OF THE ... OF THE HOUSE 27 JUN 2025 RECEIVED HOUSE OF ASSEMBLY

The Clerk,
Bayelsa State House of Assembly,
Amarata-Yenagoa,
Bayelsa State

Submission of the 2024 Financial and Performance Audit Report for Basic Education and Primary Health Care Sub-sectors

In accordance with my mandate under Section 125 of the Constitution of the Federal Republic of Nigeria as amended, Section 12(3), 23 of the Bayelsa State Audit Law 2021 and in line with applicable International Standards of Supreme Audit Institutions (ISSAI 3000 and 3100), for performance auditing, I am pleased to submit to the Bayelsa State House of Assembly the Financial and Performance Audit Report for the Basic Education and Primary Health Care Sub-sectors for the 2024 Fiscal Year.

This report presents the findings of an independent assessment of capital projects implemented across both sub-sectors, with a focus on the economy, efficiency, and effectiveness of public spending. The projects reviewed account for over 60% of total capital expenditure in these areas, and the audit was carried out per international best practice as set out in the ISSAI standards.

The report highlights key achievements, identifies systemic and project-level issues, and provides practical recommendations to enhance the value derived from future investments in basic service delivery.

I respectfully submit this report for your kind attention, deliberation, and further legislative action as may be deemed appropriate.

Please accept the assurances of my highest esteem.

Yours faithfully,

27.06.25

Dounana Tarimotimi FCNA, FCTI
Auditor-General, Bayelsa State

Foreword

In line with our mandate to promote transparency, accountability, and the efficient use of public resources, the Office of the Auditor-General is pleased to present this Financial and Performance Audit Report on capital expenditure in the Basic Education and Primary Health Care sectors in Bayelsa State.

This report marks a significant shift toward a more comprehensive and value-oriented audit approach. Going beyond traditional financial auditing, it adopts the principles of performance auditing as outlined by the International Standards of Supreme Audit Institutions (ISSAI). Specifically, it assesses the economy, efficiency, and effectiveness of expenditures across key projects in both sectors, with audit coverage exceeding 60% of the total capital expenditures for the period under review, in accordance with established performance audit benchmarks.

The findings contained herein reflect the realities observed through document reviews, field visits, stakeholder interviews, and beneficiary feedback. While commendable progress has been made in expanding access to basic services, the report highlights areas where improvements are necessary to ensure that public investments translate into sustainable service delivery outcomes.

This report is designed to support policymakers, the leadership across sectors, and the public in understanding how resources have been utilised, where value has been delivered, and what actions are necessary to achieve even greater impact. I urge all relevant stakeholders to engage with the findings and recommendations in this report as a means of strengthening institutional performance and deepening the accountability culture across Bayelsa State.

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

GOVERNMENT OF BAYELSA STATE OF NIGERIA

Office of the State Auditor-General

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AUDIT CERTIFICATE

The audit of Bayelsa State Government of Nigeria **Basic Primary Education Board and Primary Health sub-sectors (HOPE-GOV) World Bank Project** revenue and expenditure has been conducted in accordance with the framework for financial statement audit of international auditing standards and the international standards for supreme audit institutions and **HOPE-GOV** General Operational Manual requirements. The report has been audited by me in compliance with section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 12(3) of the Bayelsa State Audit Law 2021.

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

In my opinion, the expenditures incurred as presented in the financial highlight presents fairly and completely, in all material respect, capital and recurrent expenditure incurred against the state **HOPE-GOV Technical Working Committee** (TWC). general operational manual requirements.

Special Opinion

Bayelsa State is eligible to receive performance-based grant financing from the World Bank assisted State Basic **Primary Education Board and Primary Health sub-sectors (HOPE-GOV)** subject to performance against predefined criteria in the **HOPE-GOV** programme. The expenditure framework is detailed in the notes attached to the general purpose financial statements of the Bayelsa State **Technical Working Committee** (TWC).

27-06-25

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

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

Executive Summary

This report presents the results of an independent performance and financial audit of selected capital projects executed under the Basic Education and Primary Health Care sub-sectors in Bayelsa State for the 2024 fiscal year. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000 and 3100) and assessed the application of public funds against the principles of economy, efficiency, and effectiveness. Project selection was based on expenditure materiality, strategic relevance, and service delivery potential, covering the 20 highest-value interventions and accounting for over 60% of total capital outlays in the targeted sub-sectors.

Financial Highlights

Bayelsa State Universal Basic Education Board (SUBEB)

Revenue

Revenue	1st Quarter Jan-Mar 2024	2nd Quarter Apr-June 2024	3rd Quarter July-Sept 2024	4th Quarter Oct-Dec 2024	Total
	₦	₦	₦	₦	₦
Opening Balance	711,387,847.24				**711,387,847.24**
BYSG 2023 Intervention			1,395,784,959.14	3,554,642,584.46	**4,950,427,543.60**
UBEC 2023 Matching Grant			1,395,784,959.14		**1,395,784,959.14**
Running Cost Received	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	**24,000,000.00**
Special Releases Received		4,079,000.00	3,250,000.00	16,371,570.00	**23,700,570.0**
Teachers Professional Dev	27,424,860.00				**27,424,860.00**
BYSG/LGAS Salary Contribution	2,251,381,919.58	2,582,924,200.17	2,741,909,716.31	2,767,545,025.77	**10,343,760,861.8**
TOTAL	**2,996,194,626.82**	**2,593,003,200.17**	**5,542,729,634.59**	**6,344,559,180.23**	**17,476,486,641.81**

Capital Expenditures

Expenditures (PPE)	1st Quarter Jan-Mar 2024	2nd Quarter Apr-June 2024	3rd Quarter July-Sept 2024	4th Quarter Oct-Dec 2024	Total Payment To Date
	₦	₦	₦	₦	₦
Building General	1,678,506,589.24				**1,678,506,589.24**
Furnitures and Fitting General	612,227,669.10				**612,227,669.10**
TOTAL	**2,290,734,258.34**				**2,290,734,258.34**

Recurrent Expenditures

Revenue	1st Quarter Jan-Mar 2024	2nd Quarter Apr-June 2024	3rd Quarter July-Sept 2024	4th Quarter Oct-Dec 2024	Total Payment To Date
	₦	₦	₦	₦	₦
Salaries and Wages	2,251,381,919.58	2,582,924,200.17	2,741,909,716.31	2,767,545,025.77	**10,343,760,861.83**
Running Cost	6,000,000.00	10,079,000.00	9,250,000.00	22,371,570.00	**47,700,570.00**
Teachers Professional Dev. Expen.	51,850,395.77	38,160,220.00	3,762,084.00	19,766,350.68	**113,539,050.45**
BESDA Expen.	100,097,864.40	30,042,319.07	76.57		**130,140,260.04**
TOTAL	2,409,330,179.75	2,661,205,739.24	2,754,921,876.88	2,809,682,946.45	**10,635,140,742.32**
GRAND TOTAL A+B					**12,925,875,000.66**

Bayelsa State Primary Health Care Board (SPHCB)

Revenue

Revenue	1st Quarter Jan-Mar 2024	2nd Quarter Apr-June 2024	3rd Quarter July-Sept 2024	4th Quarter Oct-Dec 2024	Total
	₦	₦	₦	₦	₦
Opening Balance	502,666,803.18				**502,666,803.18**
BHCPF		131,579,748.11		63,910,163.47	**195,489,911.58**
Special Release (Acct II)	12,312,046.00	11,430,000.00	10,870,000	37,583,500.00	**72,195,546.00**
UNICEF GAVI Acct	313,341,664.00	240,174,816.00	613,038,475.69	699,997,427.90	**1,866,552,383.59**
Counter Part Fund (State)					
LGA Acct. (Acct 1)	26,312,000.00	52,000,000.00	39,000,000.00	52,000,000.00	**169,312,000.00**
Salary	501,407,275.97	1,101,090,507.82	767,604,103.75	896,134,577.67	**3,266,236,465.21**
TOTAL	**1,356,039,789.15**	**1,536,275,071.93**	**1,430,512,579.44**	**1,749,625,669.04**	**6,072,453,109.56**

Capital Expenditures

Expenditures (PPE)	1st Quarter Jan-Mar 2024	2nd Quarter Apr-June 2024	3rd Quarter July-Sept 2024	4th Quarter Oct-Dec 2024	Total Payment To Date
	₦	₦	₦	₦	₦
Capital Expenditure		84,007,000.00	33,595,641.00	190,952,982.00	**308,555,623.00**
TOTAL		**84,007,000.00**	**33,595,641.00**	**190,952,982.00**	**308,555,623.00**

Recurrent Expenditures

Expenditures	Jan-Dec 2024
	₦
Salaries and Wages	3,565, 164,961.28
Running Cost	1,913,561,666.34
Total	**5,478,726,627.62**
Grand Total A+B	**5,787,282,250.62**

Performance Highlights

Bayelsa State Universal Basic Education Board (SUBEB)

- Projects led to improved school attendance in parts of Yenagoa and Ogbia, but several classrooms remained empty due to inadequate staffing and declining enrollment in some areas.
- Some projects were marked by over-design and costly inputs that did not translate into enhanced learning outcomes.
- A few facilities lacked functional basic amenities such as toilets, water, and furniture, affecting learning conditions and inclusivity.

Bayelsa State Primary Health Care Board (SPHCB)

- Renovated PHCs contributed to increased antenatal care and outpatient attendance, particularly in Kolokuma/Opokuma and Nembe.
- Several health facilities were underperforming due to delays in the recruitment and posting of health workers.
- Maintenance and equipment gaps, including non-functional boreholes and drug stock-outs, limited the effective delivery of healthcare services.

Findings

The Office of the Accountant-General had provided me with relevant and material information that could significantly affect the findings or conclusion of this report.

Based on my audit, I can assert the following as being generally true, with no reportable exceptions that:

a) I identified no financial control issues that will represent substantial internal control lapses.
b) I identified no circumstances in which I believe that the government response in the two sub-sectors represents an acceptance of unreasonable levels of risk.
c) The Office of the Accountant-General is cognizant of its responsibilities for internal control functions and takes seriously the need for financial control and accountability.
d) There was high capital budget performance was recorded in both sectors:
    - **97.4**% in Basic Education; and
    - **99.7**% in Primary Health Care.
e) Despite strong financial performance, a few projects exhibited performance shortfalls, particularly in ensuring operational readiness and service utilisation after completion.
f) Weak linkages between infrastructure development and human resource planning contributed to low utilisation rates of facilities in both sub-sectors.
g) Community involvement in oversight was minimal, with little evidence of structured citizen engagement during or after project implementation.
h) There was no clear reporting format for the reporting sub-sectors. I recommend going forward that a template be made available for ease of auditing.

Summary of Recommendations

- Align capital project planning with staffing and operational readiness to ensure full functionality upon completion.
- Institutionalise preventive maintenance plans and integrate them into capital budgeting processes.
- Strengthen documentation standards and enforce structured monitoring tools across MDAs.
- Develop a centralised citizens' digital platform to track project implementation and performance in real time.
- Engage School-Based Management Committees and Ward Development Committees more systematically in project oversight and reporting.

Audit Value Statement: Economy, Efficiency, Effectiveness

The audit applied a structured performance audit approach consistent with ISSAI 3000 and 3100, leveraging expenditure-based sampling to assess over 60% of capital outlays in the Basic Education and Primary Health Care sub-sectors. Procurement processes generally reflected competitive market rates and compliance with statutory procedures (**economy**), and project implementation adhered to planned timelines and disbursement schedules in most cases (**efficiency**). However, observed deficiencies in operational integration, particularly the delayed deployment of personnel, the absence of essential utilities, and the lack of Operations and Maintenance (O&M) planning, undermined the sustained functionality and service readiness of delivered infrastructure (**effectiveness**). Full realisation of value for money will require a shift from infrastructure-focused delivery to lifecycle-based investment planning and performance-driven oversight.

Section 1: Introduction

1.1 Background and Purpose of the Audit

The provision of quality basic education and primary health care services remains central to improving human development outcomes and promoting inclusive growth in Bayelsa State. Over the years, significant public resources have been allocated to both sectors, particularly for capital projects aimed at expanding infrastructure, enhancing service delivery, and addressing long-standing access and quality gaps. Recognising the need to ensure that these investments deliver tangible value, the Office of the Auditor-General has conducted a Financial and Performance Audit of capital expenditures in the Basic Education and Primary Health Care sectors for the 2024 fiscal year.

This audit was undertaken in fulfilment of the Auditor-General's constitutional mandate to provide independent assurance on the proper use of public funds and to promote value-for-money in public spending. The audit reflects a shift from traditional financial compliance reviews to a more outcome-focused assessment that measures not only how funds were spent but also whether those funds translated into improved services and benefits for citizens.

1.2 Audit Objectives

The primary objectives of this audit are to:

- Evaluate the economy, efficiency, and effectiveness of capital expenditures in the Basic Education and Primary Health Care sub-sectors during the 2024 fiscal year;
- Determine whether allocated funds were used in accordance with relevant financial and procurement regulations;
- Assess whether the projects delivered met their intended objectives, were completed on time, and contributed to improved service delivery;
- Identify systemic weaknesses or implementation challenges that undermine sector performance; and
- Provide actionable recommendations to strengthen financial management and service delivery outcomes.

1.3 Scope and Coverage

This audit covers capital projects implemented during the 2024 fiscal year under the Basic Education and Primary Health Care sub-sectors. The audit focused on a representative sample of projects, intending to cover at least 60% of the total capital expenditure for both sectors, in line with performance audit expectations and international good practices. The review included projects implemented by both the Bayelsa State Universal Basic Education Board (SUBEB) and the Bayelsa State Primary Healthcare Board (SPHCB), spanning both urban and rural LGAs within the state.

1.4 Audit Standards and Guiding Frameworks

This audit was conducted in line with the International Standards of Supreme Audit Institutions (ISSAI), particularly the standards governing performance auditing (ISSAI 3000 series). These standards emphasise the principles of objectivity, evidence-based analysis, and the application of the "3Es" — economy, efficiency, and effectiveness in evaluating public sector performance. The audit aligns with national frameworks on fiscal responsibility, public financial management, and sectoral policy commitments related to education and health service delivery. Where applicable, it also considers laws, regulations, and guidelines from relevant development partners supporting these sectors in Bayelsa State.

1.5 Methodology and Sources of Evidence

The audit employed a multi-method approach consistent with international performance audit standards, combining financial analysis, compliance review, and field verification techniques. The methodology included a review of capital expenditure data as reported in the Auditor-General's and Accountant-General's Financial Statements, alongside analysis of procurement documentation, project registers, contract files, and payment vouchers. To assess implementation status and service readiness, the audit team conducted physical verification of selected capital projects across all LGAs.

Verification activities were further supported by consultations, stakeholder interviews with implementing MDAs, and structured feedback from service users. Visual documentation was used to corroborate findings on infrastructure functionality, operational status, and facility utilisation. Triangulation of data sources was applied to validate observations and enhance the credibility of audit conclusions.

Section 2: Sector Context and Capital Expenditure

2.1 Overview of the Basic Education Sub-sector in Bayelsa State

The Basic Education sub-sector in Bayelsa State encompasses Early Childhood Care, Development and Education (ECCDE), Primary Education, and Junior Secondary Education. Governed by the domesticated Universal Basic Education (UBE) Act of 2004 and aligned with the National Policy on Education, this sub-sector is foundational for equipping learners aged 5–14 with core literacy, numeracy, and life skills.

Despite significant investments and strategic planning efforts, including the development of a Medium-Term Basic Education Strategic Plan (SMTBESP) for 2024–2027, Bayelsa's basic education landscape continues to face multifaceted challenges. These include low enrolment in rural communities, high dropout and transition inefficiencies, a wide teacher deployment imbalance, and inadequate infrastructure.

The recent Teacher Mapping and Recruitment Plan (2025) revealed shortages of qualified teachers across core subject areas, with some LGAs operating below the minimum teacher-pupil ratio. Key urban-rural disparities exist, and ECCDE provision remains low, especially in riverine and hard-to-reach areas. The Plan proposes the recruitment of over 2,000 teachers by 2028, with priority for STEM and English Language educators, and a redistribution model guided by geospatial mapping of existing schools and teacher concentrations.

The SMTBESP also outlines the implementation of inclusive education strategies, with targeted expansion of special needs provisions and increased access for nomadic, migrant fisherfolk, and other underserved populations. These interventions are designed to accelerate enrolment, retention, and completion rates while addressing systemic gaps in quality, access, and gender parity.

Significant donor and government-led investments have contributed to improved school infrastructure, textbook supply, and digitalisation of Education Management Information Systems (EMIS). However, poor access roads, perennial flooding, and security concerns (especially in Southern Ijaw and Ekeremor LGAs) continue to limit equitable learning outcomes.

2.2 Overview of the Primary Health Care (PHC) Sub-sector in Bayelsa State

Primary Health Care (PHC) remains the cornerstone of the health system in Bayelsa State, playing a pivotal role in delivering essential services such as maternal and child health, immunisation, disease prevention, and community-based health education.

The PHC system comprises over 140 functional PHC facilities across the state’s eight LGAs. The 2025 Human Resource for Health (HRH) Gap Analysis and Recruitment Plan revealed stark shortages in critical personnel categories, including nurses, midwives, laboratory scientists, and community health extension workers (CHEWs). The analysis estimated a workforce shortfall of over 1,500 health professionals, driven by years of attrition, limited recruitment, and urban-biased postings.

Service delivery is further hampered by poor infrastructure, the absence of functional cold-chain systems in some PHCs, stockouts of essential drugs, and weak referral systems. In response, the state developed a recruitment and retention strategy focused on deploying health workers to underserved LGAs using incentive-based rural postings and professional development support.

Despite the challenges, the state has recorded incremental progress, including the rehabilitation of 45 PHC centres, improved access to immunisation services through the Primary Health Care Under One Roof (PHCUOR) framework, and an increase in skilled birth attendance coverage, particularly in Yenagoa, Ogbia, and Kolokuma/Opokuma LGAs.

The PHC sub-sector also actively aligns with broader national goals under the Basic Health Care Provision Fund (BHCPF), serving as a key entry point for UHC (Universal Health Coverage). Implementation of minimum service packages, roll-out of routine data tracking tools, and training of health managers on accountability and VFM (Value for Money) principles have begun to yield improvements in planning, budgeting, and service delivery.

2.3 Institutional and Policy Framework

2.3.1 Basic Education Sub-sector

The Basic Education sub-sector in Bayelsa State operates under the concurrent oversight of the Bayelsa State Universal Basic Education Board (BYSUBEB) and the Bayelsa State Ministry of Education, with support from Local Government Education Authorities (LGEAs). The statutory mandate of BYSUBEB, aligned with the Universal Basic Education Commission (UBEC), includes planning, implementation, monitoring, and evaluation of basic education programs across the state. BYSUBEB also coordinates access to federal matching grants under the UBE Intervention Fund, oversees construction and rehabilitation of infrastructure, procurement of instructional materials, and teacher recruitment in conjunction with the Teachers Service Commission.

The policy and legal environment for basic education is shaped by several instruments:

- The Universal Basic Education (UBE) Act, 2004, domesticated at the state level;
- The National Policy on Education (revised 2013);
- The SMTBESP 2024–2027, which provides a medium-term strategic direction for improving access, equity, quality, and system efficiency;
- The 2025 Teacher Recruitment Plan, which formalises the teacher workforce development framework, including equitable deployment, training, and digital records management.

Together, these frameworks aim to strengthen foundational learning outcomes, reduce out-of-school children, and institutionalise performance-based planning within the sub-sector.

2.3.2 Primary Health Care Sub-sector

The Primary Health Care sub-sector is governed by the Bayelsa State Primary Health Care Board (BYPHCB), which functions under the supervision of the Ministry of Health. The Board is mandated to manage PHC delivery in line with the Primary Health Care Under One Roof (PHCUOR) policy, which promotes unified governance, integrated service delivery, and decentralisation of authority to local levels.

The PHC sub-sector is guided by several strategic frameworks and national policies:

- The National Health Act (2014) and the PHCUOR Policy;
- The Bayelsa State Strategic Health Development Plan II (2018–2022), now in the process of being updated;
- The HRH Gap Analysis & Recruitment Plan 2025, which proposes reforms in staffing norms, retention, and career path development;
- The Minimum Standards for PHC Facilities, adopted from the National Primary Health Care Development Agency (NPHCDA), and
- The Basic Health Care Provision Fund (BHCPF) framework, which ensures minimum service delivery and fund flow to PHCs.

Implementation of these frameworks is complemented by development partner support from institutions such as the WHO, UNICEF, and the World Bank, particularly under health systems strengthening programs.

Despite the existence of strong policy structures, challenges persist in policy implementation due to fragmented oversight, underfunding, and weak accountability loops, which this audit seeks to highlight and address through systemic recommendations.

2.4. Summary of Capital Projects Reviewed

To ensure compliance with international performance audit standards, this review applied a dual selection criterion:

- the 20 highest-value capital projects in each sub-sector, and
- projects covering at least 60% of the total capital expenditure.

This approach ensures the audit focuses on the most financially and operationally significant interventions during the 2024 fiscal year. Projects were also assessed based on geographic spread, strategic relevance, and potential impact on service delivery.

The table below summarises the reviewed projects by sub-sector:

Table 1: Reviewed projects by sub-sector

Sub-Sector	Number of Projects Reviewed	Total Value Covered (₦)	% of Total CapEx
Basic Education	21	₦1,544,541,000	59.49%
Primary Health Care	8	₦308,555,600	100.00%

These selected projects now serve as the audit's reference set for assessing economy, efficiency, and effectiveness of capital spending in both sub-sectors.

2.5. Overview of 2024 Capital Expenditure Allocations

In the 2024 fiscal year, the Bayelsa State Government committed substantial capital investments toward improving basic education and primary health care. These investments were focused on expanding access, rehabilitating critical infrastructure, and enhancing service delivery standards across all Local Government Areas.

The table below provides a summary of budgeted versus actual expenditure for each sub-sector, along with performance rates.

Table 2: Budgeted versus actual expenditure for Basic Education and Primary Health Care

Sub-Sector	Capital Budget (₦)	Actual Expenditure (₦)	Performance Rate (%)
Basic Education	₦2,665,496,194	₦2,596,321,060	97.40%
Primary Health Care	₦309,449,623	₦308,555,623	99.71%

Both sub-sectors recorded high levels of budget performance, indicating a strong alignment between budget planning and implementation. However, effective performance does not necessarily equate to value for money, a matter explored in detail in subsequent sections of this report through performance audit assessments.

Section 3: Performance Audit Findings

This section presents the findings from the performance audit of selected capital projects in the Basic Education and Primary Health Care sub-sectors for the 2024 fiscal year. The analysis is structured using the 3Es framework — Economy, Efficiency, and Effectiveness, and is based on document reviews, physical verification, stakeholder consultations, and financial and output data.

All reviewed projects represent either the 20 highest-value projects or those that cumulatively account for at least 60% of total capital expenditure in the respective sub-sectors.

Table 3: Projects Reviewed

Project Title	Location	Approved Budget (₦)	Actual Expenditure (₦)	Status	Sub-Sector
Construction of two classroom block, with two playroom, four toilets and interlocking	State School Ii, Onuebum	₦74,980,012.50	₦72,128,250.00	Ongoing	Basic Education
Construction of three classroom block	Community Primary School, Amazor	₦52,805,362.50	₦50,650,000.00	Completed	Basic Education
Construction of three classroom block	Ogoroma Primary School, Okolbiri	₦49,430,362.50	₦48,261,656.25	Completed	Basic Education
Construction of four classroom block	Community Primary School, Mini-Agba	₦66,632,625.00	₦64,155,206.25	Ongoing	Basic Education
Constructionof four classroom block	Community Primary School Amazuo-Ogbo	₦62,132,625.00	₦60,091,762.50	Ongoing	Basic Education
Construction of four classroom block	State Primary School, Obioku	₦66,632,625.00	₦65,332,800.00	Completed	Basic Education
Completion of six classroom block, with two offices, staff room and six toilets	Community Primary School Iii, Ofoni	₦88,365,000.00	₦86,971,612.50	Completed	Basic Education

Construction of two units one bedroom flat with dinning, kitchen and two toilets	St. John's School, Ewoama	₦50,849,381.25	₦48,528,281.25	Completed	Basic Education
Construction of six units vip toilets	St. Peter's School I, Odioma	₦16,792,312.50	₦15,793,087.50	Completed	Basic Education
Construction of six units vip toilets	Universal Modern Primary Education, Asoama	₦16,342,312.50	₦15,498,956.25	Completed	Basic Education
Constructionof six units vip toilets	State School Ii, EmeyalIi	₦16,342,312.50	₦15,293,902.50	Completed	Basic Education
Construction of six units vip toilets	St. Mathias Primary School, Amarata	₦16,342,312.50	₦15,449,040.00	Completed	Basic Education
CONSTRUCTION OF 620m PERIMETER FENCE	Community Primary School Iii, Ofoni	₦89,998,988.76	₦87,030,114.75	Completed	Basic Education
CONSTRUCTIONOF 200m X 3m CONCRTEE ACCESS ROAD	St. Banabas School I, Twon-Brass	₦47,867,287.50	₦47,690,662.50	Completed	Basic Education
Constructionof four classroom block	Community Junior Secondary School, Okoloba	₦62,132,625.00	₦60,475,612.50	Completed	Basic Education
Construction of four classroom block	Basic Junior Secondary School, Otuabula Ii	₦62,132,625.00	₦59,616,393.75	Completed	Basic Education
Construction of five classroom block	Government Comprehensive Junior Secondary School, Nembe-Basambiri	₦77,450,306.25	₦74,371,816.96	Ongoing	Basic Education
Construction of five classroom block	Community Junior Secondary School, Kainyabiri	₦83,075,306.25	₦80,602,687.50	Completed	Basic Education

Construction of eight classroom storey building, with six offices, and twelve toilets	Basic Junior Secondary School, Biseni	₦224,064,900.00	₦213,354,450.00	Ongoing	Basic Education
Construction of three units one bedroom flat with dinning, kitchen and two toilets	Sampou Junior Grammar School, Sampou	₦67,428,056.25	₦64,806,918.75	Completed	Basic Education
Construction of three units one bedroom flat with dinning, kitchen and two toilets	Basic Junior Secondary School, Ebedebiri	₦67,428,056.25	₦67,030,931.25	Completed	Basic Education
CONSTRUCTION OF 650m PERIMETER FENCE	Basic Junior Secondary School, Emakalakala	₦92,390,962.50	₦89,344,012.50	Completed	Basic Education
Renovation of five units one bedroom flat	Community Primary School I, Ayamassa	₦55,009,406.25	₦52,565,175.00	Completed	Basic Education
Renovation of two-bedroom flat with four single rooms, two kitchens and two toilets	Community Primary School I, Okidi-Ama (Aleibiri)	₦29,036,475.00	₦28,339,706.25	Completed	Basic Education
Renovation of three classroom block with one store, two offices and four unit detached toilets	Imgbela Primary School, Odi	₦40,303,518.75	₦38,829,487.50	Completed	Basic Education
Renovation of three classroom block with one store, two offices and four unit detached toilets	Amasain Primary School, Odi	₦40,303,518.75	₦38,784,487.50	Completed	Basic Education
Renovation of six classroom block with one office and two toilets	State School, Iwokiri	₦41,397,131.25	₦39,801,543.75	Completed	Basic Education
Renovation of eight classroom block with two offices, two stores and eight toilets	Community Primary School I, Agbere	₦66,690,562.50	₦64,688,681.25	Completed	Basic Education

Renovation of eight classroom block with two offices and six toilets	Community Primary School Iii, Sagbama	₦67,563,562.50	₦66,369,937.50	Completed	Basic Education
Renovation of six classroom block with two offices and seven toilets	Community Primary School, Ayama-Ijaw Zion	₦24,287,287.50	₦23,425,874.00	Completed	Basic Education
Renovation of eight classroom block with two offices and fourteen toilets	St. James School I, Lobia I	₦69,089,779.04	₦66,815,831.25	Ongoing	Basic Education
Renovation of three classroom block with one store, two offices and four unit detached toilets	Ogoroma Primary School, Okolbiri	₦39,961,518.75	₦39,401,550.00	Completed	Basic Education
Renovation of two-bedroom flat with four single rooms, two kitchens and two toilets	Community Primary School, Koroama	₦28,839,825.00	₦28,511,606.25	Completed	Basic Education
Geophysical survey	Eight Locations Across the State	₦4,667,935.60	₦4,650,000.00	Completed	Basic Education
Provision of borehole with concrete tank stand	Community Primary School, Ayamassa	₦8,918,100.00	₦8,420,906.25	Completed	Basic Education
Provision of borehole with concrete tank stand	State School Ii, Emeyalli	₦8,918,100.00	₦8,902,001.25	Completed	Basic Education
Provision of borehole with concrete tank stand	St. James Primary School I, Ekowe	₦9,450,164.40	₦8,898,581.25	Completed	Basic Education
Provision of borehole with concrete tank stand	Basic Junior Secondary School, Twon Brass	₦9,450,164.40	₦8,924,681.25	Ongoing	Basic Education
Provision of borehole with concrete tank stand	Sampou Junior Grammar School, Sampou	₦8,918,100.00	₦8,357,715.00	Completed	Basic Education

Provision of borehole with concrete tank stand	Mini Community Junior Secondary School, Agrisaba	₦9,450,164.40	₦9,398,587.50	Completed	Basic Education
Provision of borehole with concrete tank stand	Basic Junior Secondary School, Ebedebiri	₦8,918,100.00	₦8,363,351.25	Completed	Basic Education
Provision of borehole with steel tank stand	Basic Junior Secondary School, Biseni	₦15,056,268.75	₦14,105,643.75	Completed	Basic Education
Construction of three units self-contained apartment	Kolobiriowei Junior Secondary School, Toru-Orua	₦49,414,571.69	₦49,361,850.00	Completed	Basic Education
Renovation of two-bedroom flat with four single rooms, two kitchens and two toilets	Model Primary School, Biogbolo	₦14,948,704.04	₦14,927,073.75	Completed	Basic Education
Rehabilitation of 1no. Borehole and 8000 litre capacity geepee tank on a 6m height concrete tower	Community Primary School, Okutukutu	₦3,725,630.05	₦3,703,912.50	Completed	Basic Education
Provision of 768 single seat plastic ECCDE chair for pupils.	In 16 Schools	₦13,440,000.00	₦13,416,000.00	Supplied	Basic Education
Provision of 132 moon table with plastic frame legs, for pupils in ECCDE schools.	In 16 Schools	₦26,880,000.00	₦26,804,910.00	Supplied	Basic Education
Provision of 110 kindergarten stackable children's bed -138cm x 55cm x 26cm, in ECCDE schools.	In 11 Schools	₦14,507,988.70	₦14,426,500.00	Supplied	Basic Education

Provision of 690 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 6 Schools	₦48,300,000.00	₦48,213,750.00	Supplied	Basic Education
Provision of 690 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 7 Schools	₦48,300,000.00	₦48,287,925.00	Supplied	Basic Education
Provision of 690 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 6 Schools	₦48,300,000.00	₦48,198,915.00	Supplied	Basic Education
Provision of 690 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 7 Schools	₦48,300,000.00	₦48,250,837.50	Supplied	Basic Education
Provision of 690 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 6 Schools	₦48,300,000.00	₦48,265,672.50	Supplied	Basic Education

Provision of 690 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 7 Schools	₦48,300,000.00	₦48,287,925.00	Supplied	Basic Education
Provision of 660 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 5 Schools	₦46,200,000.00	₦46,082,025.00	Supplied	Basic Education
Provision of 40 sets of executive single seater, principals and head teachers chair and table with specification as principal's chair and table size l2000mm x d700mm x h700mm with three bookshelves.	In 20 Schools	₦20,053,037.68	₦19,995,000.00	Supplied	Basic Education
Provision of 54 sets of single seater laminated finish wooden teacher ' chair and table with specification as teacher's chair and table size l1200mm x d600mm x h600mm with two bookshelves.	In 18 Schools	₦18,900,000.00	₦18,866,250.00	Supplied	Basic Education
Provision of 184 no. 2400mm x 1200mm magnetic board complete with 6 markers and 3 dusters per board.	In 43 Schools	₦16,532,957.52	₦16,456,960.00	Supplied	Basic Education

Provision of 700 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	¬†¬†In 6 Schools	₦49,000,000.00	₦48,762,000.00	Supplied	Basic Education
Provision of 700 single seat school desk for pupils/students with specification as pupil's plastic desk and chair: desk size 67cm x 48cm x73.5cm, chair size 62.25cm x 40.60cm.	In 6 Schools	₦49,000,000.00	₦48,777,050.00	Supplied	Basic Education
Provision of 40 sets of single seater laminated finish wooden teacher ' chair and table with specification as teacher's chair and table size l1200mm x d600mm x h600mm with two bookshelves.	In 20 Schools	₦14,000,000.00	₦13,975,000.00	Supplied	Basic Education
Provision of 2 Sets of Executive Single Seater Seat for Principals (Chair and Table) with Specification as Head Teacher's Chair and Table size l2000mm x d700mm x h700mm with Three Bookshelves.	¬†¬†Basic Junior Secondary School, Akenfa	₦1,247,263.64	₦1,228,000.60	Supplied	Basic Education
Renovation of Elebele PHC	Elebele Ogbia	₦2,057,000.00	₦2,057,000.00	Completed	Primary Health Care
Renovation of Kaima PHC	Kaima Kolga	₦47,794,000.00	₦47,600,000.00	Completed	Primary Health Care

Bayelsa State Primary Healthcare Board Data Hub	Board Premises (Besides Health Insurance Building Secretariat Complex Yenagoa)	₦100,225,000.00	₦99,525,000.00	Completed	Primary Health Care
Solarisation of 10 PHCs	OGOBIRI PHC, ANGALABIRI PHC, AKAIBIRI PHC (in Sagbama L.G.A), EGBEBIRI PHC, ZARAMA PHC, YENIGWE PHC (in Yenagoa L.G.A), ELEBELE PHC, OTUO-EKE PHC (In Ogbia L.G.A), ANGIAMA PHC (In Southern Ijaw L.G.A), KAIMA PHC (in Kolokuma L.G.A)	₦34,350,000.00	₦34,350,000.00	Completed	Primary Health Care
Renovation of Ofoni PHC	OFONI PHC in Sagbama L.G.A	₦33,595,641.00	₦33,595,641.00	Completed	Primary Health Care
Renovation of Ekeremor PHC	EKEREMOR PHC in Ekeremor Main Town	₦32,200,000.00	₦32,200,000.00	Completed	Primary Health Care
Renovation of Sampou PHC	SAMPOU in Kolokuma/Opokuma L.G.A	₦32,427,310.00	₦32,427,310.00	Completed	Primary Health Care
Renovation of Yenezuegene Gene PHC	YENEZUEGENE PHC in Yenagoa L.G.A	₦26,800,672.00	₦26,800,672.00	Completed	Primary Health Care

3.1 Basic Education Sub-Sector

3.1.1 Economy

In the context of basic education, economy refers to how well the state managed its spending to procure school infrastructure, materials, and services at the lowest reasonable cost, without compromising on required quality or standards. This includes how accurately project costs were estimated, whether competitive procurement was followed, and whether resources such as building materials and labour were sourced prudently.

- Competitive procurement practices were generally followed for all high-value projects. However, multiple contracts showed significant variations between estimated costs and final contract values, suggesting weak cost estimation and potential inefficiencies in procurement planning.
- Cases of over-design and over-specification of construction inputs (e.g., perimeter fencing and block structures) were identified in at least four projects, raising cost-efficiency concerns.

3.1.2 Efficiency

Efficiency in this sub-sector measures how effectively capital resources were converted into completed classrooms, laboratories, and other school infrastructure. It also considers whether projects were delivered on time and whether those facilities are being used optimally for the intended purpose.

- About 35% of sampled school infrastructure projects were completed beyond the expected timeline, primarily due to delayed fund release and seasonal disruptions in hard-to-reach areas like Southern Ijaw and Brass.
- Several classrooms completed are awaiting commission for usage.
- There is a lack of integration between project execution teams and the teacher deployment plan, resulting in completed facilities with inadequate staffing.

3.1.3 Effectiveness

In basic education, effectiveness assesses whether the completed projects actually improved learning outcomes (learning environments, increased enrolment, or supported better teaching and retention). It focuses on whether the outputs (e.g., new classrooms) translated into measurable improvements in educational service delivery.

- Projects in Yenagoa and Ogbia LGAs have significantly improved school attendance and retention, with teachers and community members reporting improved learning environments.
- However, learning materials and basic amenities (toilets, water supply) were either absent or non-functional in 20% of completed sites, undermining the overall effectiveness of the investments.
- Several schools lacked disability-access provisions, in contradiction to the state's inclusive education commitments under the SMTBESP.

3.2 Primary Health Care Sub-Sector

3.2.1 Economy

For primary health care, economy focuses on how well the state sourced construction materials, alternative power sources, medical equipment, and services for health facilities in a cost-conscious manner. It evaluates if procurement decisions represented good value and avoided wasteful spending, especially in areas such as renovations and bulk supply of health supplies.

- Unit costs for facility renovation were broadly consistent with state-approved standards and action plans.
- In one LGA, some variation-related documentation was not immediately accessible, and there appeared to be minor differences between the initial Bill of Quality BOQs and the works observed during verification.

3.2.2 Efficiency

Efficiency assesses how quickly and reliably infrastructure and essential health services were delivered and whether available resources (including staff, equipment, and infrastructure) were used to maximum effect.

- Over 70% of audited health centres were delivered on time and within budget. This efficiency was aided by simplified renovation scopes and improved contractor supervision.
- However, delays in Human Resources for Health (HRH) recruitment and posting have left several completed facilities underperforming, particularly in remote areas like Ekeremor and Southern Ijaw
- The absence of a maintenance plan or budget was consistent across most reviewed projects, raising concerns about sustainability.

3.2.3 Effectiveness

In this sub-sector, effectiveness is about whether renovated or newly equipped facilities actually led to better healthcare service delivery outcomes, including increased access to maternal and childcare, improved availability of essential medicines, and higher service utilisation rates.

- Renovated PHCs have improved antenatal attendance and outpatient consultations, particularly in Kolokuma/Opokuma and Nembe LGAs.
- However, community feedback noted frequent drug stock-outs and non-functional equipment in a few of the facilities, limiting the perceived impact of the capital investments.
- There was evidence of community-based monitoring mechanisms in both Basic Primary Education and primary health care board. However, a few gaps were noted in the implementation process of the mechanism.

Section 4: Financial Audit

BAYELSA STATE GOVERNMENT
CONSOLIDATED SOURCES AND USES OF FUNDS STATEMENTS (RECEIPTS & PAYMENTS)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Actual 2023		NOTES	Actual 2024	Final Budget 2024	Initial Budget 2024	Supplementary Budget 2024	Variance on Final Budget
	REVENUE: ***BASIC EDUCATION***						
1,666,748,104.72	Opening Balance:	1	711,387,847.24	0.00	0.00	0.00	711,387,847.24
1,204,452,353.76	2023 Intervention	2	6,346,212,502.74	5,000,000,000.00	5,000,000,000.00	0.00	1,346,212,502.74
140,900,000.00	Teachers Professional Dev	3	27,424,860.00	20,000,000.00	20,000,000.00	0.00	7,424,860.00
8,892,968,381.54	BYSG/LGAs Salary Contribution	4	10,343,760,861.83	9,141,000,000.00	9,141,000,000.00	0.00	1,202,760,861.83
0.00	Other Revenue Receipts	5	47,700,570.00	40,000,000.00	40,000,000.00	0.00	7,700,570.00
0.00	BESDA Contribution		0.00	100,000,000.00	100,000,000.00		100,000,000.00
11,905,068,840.02	**Total (A)**		**17,476,486,641.81**	**14,301,000,000.00**	**14,301,000,000.00**	0.00	3,175,486,641.81
	REVENUE: ***PRIMARY HEALTH***						
287,387,884.59	**Opening Balance:**	6	**502,666,803.18**	0.00	0.00	0.00	502,666,803.18
4,115,487,330.89	Intervention	7	5,569,786,306.38	2,665,073,793.08	5,509,449,623.00	0.00	60,336,683.38
4,402,875,215.48	**Total (B)**		**6,072,453,109.56**	2,665,073,793.08	5,509,449,623.00	0.00	3,407,379,316.48
16,307,944,055.50	**Total Revenue C = (A+B)**		**23,548,939,750.37**	**18,845,073,793.08**	**18,845,073,793.08**	0.00	3,407,379,316.48
	EXPENDITURE: ***BASIC EDUCATION***						
8,892,968,381.54	Salaries & Wages	8	10,343,760,861.83	11,000,000,000.00	11,000,000,000.00	0.00	656,239,138.17
44,508,000.00	Overhead Cost	9	47,700,570.00	100,0000.00	100,0000.00	0.00	(46,700,570.00)

45,563139.36	Teachers Professional Dev Exp	10	113,539,050.45	150,000,000.00	150,000,000.00	0.00	36,460,949.55
200,445,101.25	BESDA Expenditure	11	130,140,260.04	150,000,000.00	150,000,000.00		19,859,739.96
9,183,484,622.15	Total recurrent Expenditures		10,635,140,742.32	11,301,000,000.00	11,301,000,000.00	0.00	
2,385,301,564.57	Capital Expenditures (PPE)	12	2,290,734,258.34	3,000,000,000.00	3,000,000,000.00	0.00	709,265,741.66
11,568,786,186.72	**Total (D)**		12,925,875,000.66				1,375,124,999.34
	EXPENDITURE: PRIMARY HEALTH						
2,759,152;921.89	Salaries & Wages	13 (a)	3.565,164,961.28	3,000,000,000.00	3,000,000,000.00	0.00	(565,164,961.28)
1,483,958,880.58	Overhead Cost	13 (b)	1,913,561,666.34	2,200,000,000.00	2,200,000,000.00	0.00	**286,438,333.66**
4,243,111,802.47	Total recurrent Expenditures		5,478,726,627.62	5,200,000,000.00	5,200,000,000.00	0.00	**721,273,372.38**
0.00	Capital Expenditures	14	308,555,623.00	309,449,623.00	309,449,623.00	0.00	**894,000.00**
4,243,111,802.47	**Total (E)**		**5,787,282,250.62**	**5,509,449,623.00**	**5,509,449,623.00**	0.00	**(277,832,627.62)**
15,811,897,989.19	**TOTAL EXPENDITURE F= (D+E)**		**18,713,157,251.28**				
496,046,066.31	**Surplus/Deficit G=(C-F)**	**15**	**4,835,782,499.09**				

12/6/25

IFIDI TOKONI-FCA
Accountant-General/Perm Sec
Bayelsa State

NOTE 1

BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD

STATEMENT OF OPENING BALANCES FOR THE YEAR BEGINNING 1ST JANUARY 2024

BYSG 2023 INTERVENTION	TEACHERS PROF DEV	BESDA	TOTAL
a	b	c	(a+b+c)
485,727,526.92	95,508,227.63	130,152,092.69	711,387,847.24

NOTE 2

BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD

STATEMENT OF REVENUE RECEIPT FOR THE YEAR ENDED 31ST DECEMBER 2024

	BYSG 2023 INTERVENTION	UBEC 2023 MATCHING GRANT	TOTAL
	a	b	(a +b)
JAN	0.00	0.00	0.00
FEB	0.00	0.00	0.00
MAR	0.00	0.00	0.00
APRIL	0.00	0.00	0.00
MAY	0.00	0.00	0.00
JUNE	0.00	0.00	0.00
JULY	1,395,784,959.14	0.00	1,395,784,959.14
AUG	0.00	1,395,784,959.14	1,395,784,959.14
SEP	0.00	0.00	0.0
OCT	0.00	0.00	0.0
NOV	0.00	0.00	0.0
DEC	3,554,642,584.46	0.00	3,554,642,584.46
TOTAL	**4,950,427,543.60**	**1,395,784,959.14**	**6,346,212,502.74**

NOTE 3 BAYELSA STATE UNIVERSAL EDUCATION BOARD TEACHER PROFESSIONAL DEVELOPMENT INCOME FOR THE YEAR ENDED 31ST DEC 2024	
INCOME	**AMOUNT**
ALLOCATION FEDERAL TEACHERS SCHEME	1,424,860.00
UBEC	26,000,000.00
TOTAL INCOME	**27,424,860.00**

NOTE 4 BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD DETAILS OF SALARIES AND WAGES RECEIPT FOR THE YEAR ENDED 31ST DEC 2024						
MONTH	**DESCRIPTION**	**STATE (10%) a**	**OTHER PAYMENTS FROM STATE GOVT (b)**	**TOTAL STATE CONTRIBUTION c (a+b)**	**LOCAL GOVT COUNCILS (90%) (d)**	**TOTAL (c+d)**
JANUARY	SUBEB HEADQUARTERS STAFFF	0.00	54,047,506.17	54,047,506.17	0.00	54,047,506.17
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	54,434,787.66	0.00	54,434,787.66	489,913,088.94	544,347,876.60
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10% NEWLY EMPLOYED TEACHERS	1,803,543.69		1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**56,238,331.35**	**185,347,226.98**	**241,585,558.33**	**506,144,982.15**	**747,730,540.48**
				-		
FEBRUARY	SUBEB HEADQUARTERS STAFFF	0.00	58,319,280.04	58,319,280.04	0.00	58,319,280.04
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	54,434,787.66		54,434,787.66	489,913,088.94	544,347,876.60
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36

	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**56,238,331.35**	**189,619,000.85**	**245,857,332.20**	**506,144,982.15**	**752,002,314.35**
				-		
MARCH	SUBEB HEADQUARTERS STAFFF	0.00	57,966,030.44	57,966,030.44	0.00	57,966,030.44
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	54,434,787.66		54,434,787.66	489,913,088.94	544,347,876.60
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**56,238,331.35**	**189,265,751.25**	**245,504,082.60**	**506,144,982.15**	**751,649,064.75**
				-		-
APRIL	SUBEB HEADQUARTERS STAFFF	0.00	61,153,079.04	61,153,079.04	0.00	61,153,079.04
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	54,434,787.66		54,434,787.66	489,913,088.94	544,347,876.60

	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69		1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**56,238,331.35**	**192,452,799.85**	**248,691,131.20**	**506,144,982.15**	**754,836,113.35**
				-		
MAY	SUBEB HEADQUARTERS STAFFF	0.00	61,229,788.15	61,229,788.15	0.00	61,229,788.15
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81	0.00	70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**192,529,508.96**	**264,683,932.46**	**649,389,811.50**	**914,073,743.96**
				-		
JUNE	SUBEB HEADQUARTERS STAFFF	0.00	61,170,387.05	61,170,387.05	0.00	61,170,387.05
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45

	10% STATE CONTRIBUTION	70,350,879.81		70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**192,470,107.86**	**264,624,531.36**	**649,389,811.50**	**914,014,342.86**
				-		
JULY	SUBEB HEADQUARTERS STAFFF	0.00	61,170,387.05	61,170,387.05	0.00	61,170,387.05
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81	0.00	70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**192,470,107.86**	**264,624,531.36**	**649,389,811.50**	**914,014,342.86**
				-		
				-		

AUGUST	SUBEB HEADQUARTERS STAFFF	0.00	61,170,387.05	61,170,387.05	0.00	61,170,387.05
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81	0.00	70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**192,470,107.86**	**264,624,531.36**	**649,389,811.50**	**914,014,342.86**
				-		
SEPTEMBER	SUBEB HEADQUARTERS STAFFF	0.00	61,037,074.78	61,037,074.78	0.00	61,037,074.78
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81	0.00	70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90

	TOTAL	**72,154,423.50**	**192,336,795.59**	**264,491,219.09**	**649,389,811.50**	**913,881,030.59**
				-	0.00	
OCTOBER	SUBEB HEADQUARTERS STAFFF	0.00	61,444,843.40	61,444,843.40	0.00	61,444,843.40
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81	0.00	70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36		117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**192,744,564.21**	**264,898,987.71**	**649,389,811.50**	**914,288,799.21**
				-		
NOVEMBER	SUBEB HEADQUARTERS STAFFF	0.00	70,485,133.63	70,485,133.63	0.00	70,485,133.63
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81		70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT	0.00	117,742,922.36	117,742,922.36	0.00	117,742,922.36

	10%NEWLY EMPLOYED TEACHERS	1,803,543.69	0.00	1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**201,784,854.44**	**273,939,277.94**	**649,389,811.50**	**923,329,089.44**
				-		
DECEMBER	SUBEB HEADQUARTERS STAFFF	0.00	77,083,181.31	77,083,181.31	0.00	77,083,181.31
	MONTHLY IMPREST	0.00	700,000.00	700,000.00	0.00	700,000.00
	IZON TEACHERS	0.00	12,856,798.45	12,856,798.45	0.00	12,856,798.45
	10% STATE CONTRIBUTION	70,350,879.81		70,350,879.81	633,157,918.29	703,508,798.10
	STATE PROMOTION SUPPORT		117,742,922.36	117,742,922.36		117,742,922.36
	10%NEWLY EMPLOYED TEACHERS	1,803,543.69		1,803,543.69	16,231,893.21	18,035,436.90
	TOTAL	**72,154,423.50**	**208,382,902.12**	**280,537,325.62**	**649,389,811.50**	**929,927,137.12**
				-		
	GRAND TOTAL	**802,188,713.40**	**2,321,873,727.83**	**3,124,062,441.23**	**7,219,698,420.60**	**10,343,760,861.83**

NOTE 5

BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD

STATEMENT OF OTHER REVENUE RECEIPT FOR THE YEAR ENDED 31ST DECEMBER 2024

	RUNNING COST RECEIVED	**SPECIAL RELEASES RECEIVED**	**TOTAL**
	A	**b**	**(a+b)**
JAN	2,000,000.00	0.00	2,000,000.00
FEB	2,000,000.00	0.00	2,000,000.00
MAR	2,000,000.00	0.00	2,000,000.00
APRIL	2,000,000.00	902,000.00	2,902,000.00
MAY	2,000,000.00	0.00	2,000,000.00
JUNE	2,000,000.00	3,177,000.00	5,177,000.00
JULY	2,000,000.00	0.00	2,000,000.00
AUG	2,000,000.00	1,000,000.00	3,000,000.00
SEP	2,000,000.00	0.00	2,000,000.00
OCT	2,000,000.00	2,250,000.00	4,250,000.00
NOV	2,000,000.00	14,000,000.00	16,000,000.00
DEC	2,000,000.00	2,371,570.00	4,371,570.00
TOTAL	**24,000,000.00**	**23,700,570.00**	**47,700,570.00**

NOTE 6

BAYELSA STATE PRIMARY HEALTH CARE BOARD

SCHEDULE OF OPENING BALANCES FOR THE YEAR BEGINNING 1ST JANUARY, 2024

FUNDING SOURCE	BHCPF	SPECIAL RELEASE (ACCT II)	UNICEF GAVI ACCT	COUNTER PART FUND (STATE)	LGA ACCT (ACCT 1)	SALARY	TOTAL
	4A	4B	4C	4D	4E	4F	
OP. BAL	138,777,221.33	452,804.17	50,165,687.85	268,704,293.00	5,811,597.96	38,755,198.87	502,666,803.18

NOTE 7

BAYELSA STATE PRIMARY HEALTH CARE BOARD

SCHEDULE OF INTERVENTIONS FOR THE YEAR ENDED 31ST DECEMBER, 2024

FUNDING SOURCE	BHCPF	SPECIAL RELEASE (ACCT II)	UNICEF GAVI ACCT	COUNTER PART FUND (STATE)	LGA ACCT (ACCT 1)	SALARY	TOTAL
	4a	4b	4c	4d	4e	4f	
JAN	0.00	5,111,000.00	27,886,416.00	0.00	13,000,000.00	197,747,142.53	243,744,558.53
FEB	0.00	200,000.00	65,617,000.00	0.00	312,000.00	80,652,697.87	146,781,697.87
MAR	0.00	7,001,046.00	219,838,248.00	0.00	13,000,000.00	223,007,435.57	462,846,729.57
APR	131,579,748.11	10,430,000.00	133,948,791.00	0.00	26,000,000.00	443,701,628.60	745,660,167.71
MAY	0.00	400,000.00	7,170,525.00	0.00	13,000,000.00	277,065,781.94	297,636,306.94
JUNE	0.00	600,000.00	99,055,500.00	0.00	13,000,000.00	380,323,097.28	492,978,597.28
JULY	0.00	3,000,000.00	542,026,923.00	0.00	13,000,000.00	195,146,285.69	753,173,208.69
AUG	0.00	7,870,000.00	70,991,552.69	0.00	13,000,000.00	337,039,289.02	428,900,841.71
SEPT	0.00	0.00	20,000.00	0.00	13,000,000.00	235,418,529.04	248,438,529.04
OCT	63,910,163.47	5,477,000.00	483,724,229.00	0.00	13,000,000.00	348,793,115.89	914,904,508.36
NOV	0.00	6,500,000.00	85,529,070.90	0.00	13,000,000.00	1,872,707.40	106,901,778.30
DEC	0.00	25,606,500.00	130,744,128.00	0.00	26,000,000.00	545,468,754.38	727,819,382.38
TOTAL	**195,489,911.58**	**72,195,546**	**1,866,552,383.59**	**0.00**	**169,312,000**	**3,266,236,465.21**	**5,569,786,306.38**
BUDGET 2024	**131,579,718.18**	**200,000,000.00**	**1,877,494,075.00**	**300,000,000.00**	**156,000,000.00**	**2,844,375,829.82**	**5,509,449,623.00**

NOTE 8
BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD
DETAILS OF SALARIES AND WAGES FOR THE YEAR ENDED 31ST DEC 2024

MONTH	TOTAL
JANUARY	747,730,540.48
FEBRUARY	752,002,314.35
MARCH	751,649,064.75
APRIL	754,836,113.35
MAY	914,073,743.96
JUNE	914,014,342.86
JULY	914,014,342.86
AUGUST	914,014,342.86
SEPTEMBER	913,881,030.59
OCTOBER	914,288,799.21
NOVEMBER	923,329,089.44
DECEMBER	929,927,137.12
GRAND TOTAL	**10,343,760,861.83**

NOTE 9

BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD

STATEMENT OF OVERHEAD COST FOR THE YEAR ENDED 31ST DECEMBER 2024

	RUNNING COST	**SPECIAL RELEASES**	**TOTAL**
JAN	2,000,000.00	0.00	2,000,000.00
FEB	2,000,000.00	0.00	2,000,000.00
MAR	2,000,000.00	0.00	2,000,000.00
APRIL	2,000,000.00	902,000.00	2,902,000.00
MAY	2,000,000.00	0.00	2,000,000.00
JUNE	2,000,000.00	3,177,000.00	5,177,000.00
JULY	2,000,000.00	0.00	2,000,000.00
AUG	2,000,000.00	1,000,000.00	3,000,000.00
SEP	2,000,000.00	0.00	2,000,000.00
OCT	2,000,000.00	2,250,000.00	4,250,000.00
NOV	2,000,000.00	14,000,000.00	16,000,000.00
DEC	2,000,000.00	2,371,570.00	4,371,570.00
TOTAL	**24,000,000.00**	**23,700,570.00**	**47,700,570.00**

NOTE 10
BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD
TEACHER PROFESSIONAL DEVELOPMENT
EXPENDITURES FOR THE YEAR ENDED 31ST DEC 2024

MONTHS	**AMOUNT**
JANUARY	1,377,498.00
FEBRUARY	16,698,641.77
MARCH	33,774,256.00
APRIL	15,745,160.00
MAY	11,783,960.00
JUNE	10,631,100.00
JULY	3,112,900.00
AUGUST	649,176.00
SEPTEMBER	8.00
OCTOBER	958,150.40
NOVEMBER	7,800,504.00
DECEMBER	11,007,696.28
TOTAL EXPENDITURE	**113,539,050.45**

NOTE 11

BAYELSA STATE UNIVERSAL EDUCATION BOARD

BESDA EXPENDITURES FOR THE YEAR ENDED 31ST DEC 2024

MONTH	**AMOUNT**
JAN	41,708,915.74
FEB	38,930,865.12
MAR	19,458,083.54
APRIL	18,553,475.22
MAY	11,488,767.28
JUNE	76.57
JULY	76.57
AUG	0.00
SEP	0.00
OCT	0.00
NOV	0.00
DEC	0.00
TOTAL	**130,140,260.04**

NOTE 12

BAYELSA STATE UNIVERSAL BASIC EDUCATION BOARD OKOLOBIRI PURCHASE CONSTRUCTION OF PROPERTY PLANT AND EQUIPMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024								
						Payment		
				No/ Qty	**Contract Sum**	**to date**	**Balance**	%
LOTS	**Name of Contractor**	**Type Of Contract**	**Location**		**(N)**	**(N)**	**Amount (N)**	**Utilized**
01	IMOJERUS GLOBAL SERVICES LTD	CONSTRUCTION	STATE SCHOOL II, ONUEBUM	**1/2**	72,128,250.00	39,194,446.25	32,933,803.75	54%
02	DENMONE GLOBAL SERVICES	CONSTRUCTION	C P S AMAZOR	**1/3**	50,650,000.00	50,650,000.00	0.00	100%
03	PRESINS EXCLUSIVE ENTERPRISE	CONSTRUCTION	O P S OKOLOBIRI	**1/3**	48,261,656.25	46,859,602.15	1,402,054.10	100%
04	TONSWILL ENTERPRISE	CONSTRUCTION	C P S MINIAGBA	**1/4**	64,155,206.25	64,155,206.25	0.00	100%
05	PECJOE ENTERPRISE	CONSTRUCTION	C P S AMAZUO-OGBO	**1/4**	60,091,762.50	57,220,711.63	2,871,050.88	100%
06	FIPERE DOORS	CONSTRUCTION	S P S OBIOKU	**1/4**	65,332,800.00	62,429,120.00	2,903,680.00	100%
07	EMMANET GEO-ENGINEERING AND CONSULTS	CONSTRUCTION	C P S III OFONI	**1/6**	86,971,612.50	86,971,612.50	0.00	100%
08	LORELLA ENTERPRISE	CONSTRUCTION	SJS EWOAMA	**1/2**	48,528,281.25	46,371,468.75	2,156,812.50	100%
09	PROOF INFOTEK LIMITED	CONSTRUCTION	SPS I ODIOMA	**1/6**	15,793,087.50	15,793,087.50	0.00	100%
10	PEDEBI GLOBAL SERVICES	CONSTRUCTION	UMPE AMASSOMA	**1/6**	15,498,956.25	15,498,956.25	0.00	100%
11	APUODONI NIGERIA LIMITED	CONSTRUCTION	SS II EMEYAL II	**1/6**	15,293,902.50	13,408,581.33	1,885,321.18	100%

12	PREZEBI ENTERPRISE	CONSTRUCTION	SMPS AMARATA	1/6	15,449,040.00	14,024,295.20	1,424,744.80	100%
13	XTO-C INTEGRATED SERVICES	CONSTRUCTION	CPS III OFONI	1	87,030,114.75	83,162,109.65	3,868,005.10	100%
14	ELDEK INTEGRATED SERVICES	CONSTRUCTION	SBS I TWON BRASS	1	47,690,662.50	45,730,046.38	1,960,616.13	100%
15	ALAS & YENI OPTIMUM RESOURCES LTD	CONSTRUCTION	CJSS OKOLOBA	1/4	60,475,312.50	60,434,560.94	40,751.56	100%
16	DIDODES GLOBAL ENTERPRISES	CONSTRUCTION	BJSS OTUABULA 11	1/4	59,616,393.75	59,815,115.06	(198,721.31)	100%
17	OTIMISON NIGERIA LIMITED	CONSTRUCTION	GCJSS NEMBE BASSAMBIRI	1/5	74,371,816.96	41,585,461.25	32,786,355.71	56%
18	HEFDAS CONSTRUCTION & LOGISTICS SERVICES LTD	CONSTRUCTION	CJSS OFONIBIRI	1/5	80,326,617.86	40,226,189.17	40,100,428.69	50%
19	MCMATHY NIGERIA LIMITED	CONSTRUCTION	BJSS BISENI	1/8	213,354,450.00	98,538,698.75	114,815,751.25	46%
20	PREZEBI ENTERPRISE	CONSTRUCTION	S SAMPOUSJG	1/3	64,806,918.75	51,417,142.50	13,389,776.25	79%
21	GTA GLOBAL ENTERPRISES	CONSTRUCTION	BJSS EBEDEBIRI	1/3	67,030,931.25	60,849,189.81	6,181,741.44	100%
22	DGF ZEVPHROX LTD	CONSTRUCTION	BJSS EMAKALAKALA	1	89,344,012.50	89,344,012.50	0.00	71%
23	MANSC ENGINEERING VENTURE	RENAVATION	CPS I AYAMASSA	1/5	52,565,175.00	47,717,497.75	4,847,677.25	100%
24	D.D EDONKS	RENAVATION	CPS I OKODI-AMA	1/5	28,339,706.25	27,080,163.75	1,259,542.50	100%

25	DE'GOEL INTERLINK RESOURCES	RENAVATION	IPS ODI	1/6	38,829,487.50	36,974,300.88	1,855,186.63	100%
26	DE'GOEL INTERLINK RESOURCES	RENAVATION	APS ODI	1/6	38,784,487.50	36,931,450.88	1,853,036.63	100%
27	PROOF INFOTEK LIMITED	RENAVATION	SS IWOKIRI	1/6	39,801,543.75	39,801,543.75	0.00	100%
28	PEDEBI GLOBAL SERVICES	RENAVATION	CPS I AGBERE	1/8	64,688,681.25	64,688,681.25	0.00	100%
29	AKU-CHOICE GLOBAL VENTURES	RENAVATION	CPS III SAGBAMA	1/8	66,369,937.50	66,369,937.50	0.00	100%
30	K. BOLOUWEI ENTERPRISE	RENAVATION	CPS AYAMA - IJAW ZION	1/6	23,425,874.00	21,152,988.75	2,272,885.25	100%
31	BLOOMLAND GLOBAL SERVICES LTD	RENAVATION	SJS I LOBIA	1/8	66,815,831.25	57,029,341.25	9,786,490.00	100%
32	AKU-CHOICE GLOBAL VENTURES	RENAVATION	OPS OKOLOBIRI	1/3	39,401,550.00	39,401,550.00	0.00	100%
33	PROANGLE CONSOLIDATED SERVICES LIMITED	RENAVATION	CPS KOROAMA	1/6	28,511,606.25	25,882,202.56	2,629,403.69	100%
34	Emmanet Geo-Eng. & Consult	GEOPHISICAL	EIGHT LOCATIONS	1	4,325,581.40	4,325,581.40	0.00	100%
35	MANSC ENGINEERING VENTURE	BORE HOLE	CPS AYAMASSA	1	8,420,906.25	8,018,574.06	402,332.19	100%
36	EMMANET GEO-ENGINEERING AND CONSULTS	BORE HOLE	SS II EMEYAL II	1	8,902,001.25	8,476,683.41	425,317.84	100%
37	EBIPEE INTERNATIONAL	BORE HOLE	SJPS I EKOWE	1	8,898,581.25	8,077,934.31	820,646.94	100%

	NIGERIA LIMITED							
38	DAUPE GLOBAL INVESTMENT LIMITED	BORE HOLE	BJSS TWON BRASS	1	8,924,681.25	8,101,627.31	823,053.94	100%
39	DIDODES GLOBAL ENTERPRISES	BORE HOLE	SJGS SAMPOU	1	8,357,715.00	7,586,947.95	770,767.05	100%
40	KEMLA & SONS ENTERPRISES	BORE HOLE	MCJSS AGRISABA	1	9,398,587.50	6,436,766.75	2,961,820.75	68%
41	WEPOF MULTI RESOURCES	BORE HOLE	BJSS EBEDEBIRI	1	8,363,351.25	7,968,411.98	394,939.27	100%
42	STARLO CONSTRUCTION LIMITED	BORE HOLE	BJSS BISENI	1	14,105,643.75	12,804,789.94	1,300,853.81	100%
	BUILDING GENERAL				**1,969,432,714.97**	**1,678,506,589.24**	**290,926,125.73**	
01F23	SUEROI GLOBAL COLLECTIONS	FURNITURE	ECCDE	1	13,416,000.00	13,416,000.00	0.00	100%
02F23	D.D EDONKS	FURNITURE	ECCDE	1	26,804,910.00	26,804,910.00	0.00	100%
03F23	PECJOE ENTERPRISES	FURNITURE	ECCDE	1	14,426,500.00	14,426,500.00	0.00	100%
04F23	BALENTRA'S PRIDE LTD	FURNITURE	PRIMARY	1	48,213,750.00	48,213,750.00	0.00	100%
05F23	BALENTRA'S PRIDE LTD	FURNITURE	PRIMARY	1	48,287,925.00	48,287,925.00	0.00	100%
06F23	ON Y MANGE VENTURES	FURNITURE	PRIMARY	1	48,198,915.00	48,198,915.00	0.00	100%
07F23	ON Y MANGE VENTURES	FURNITURE	PRIMARY	1	48,250,837.50	48,250,837.50	0.00	100%
08F23	PHILONISS VENTURES	FURNITURE	PRIMARY	1	48,265,672.50	48,265,672.50	0.00	100%

09F23	PHILONISS VENTURES	FURNITURE	PRIMARY	**1**	48,287,925.00	48,287,925.00	0.00	100%
10F23	PAT & TOMIJOHNNIES ENTERPRISES	FURNITURE	PRIMARY	**1**	46,082,025.00	46,082,025.00	0.00	100%
11F23	BIBAN ASSOCIATES ENTERPRISES	FURNITURE	PRIMARY	**1**	19,995,000.00	19,995,000.00	0.00	100%
12F23	KEMLA & SONS ENTERPRISE	FURNITURE	PRIMARY	**1**	18,866,250.00	18,866,250.00	0.00	100%
13F23	LORELLA ENTERPRISES	FURNITURE	PRIMARY	**1**	16,456,960.00	16,456,960.00	0.00	100%
14F23	SUYANG NIGERIA LIMITED	FURNITURE	PRIMARY	**1**	48,762,000.00	48,762,000.00	0.00	100%
15F23	SUYANG NIGERIA LIMITED	FURNITURE	PRIMARY	**1**	48,777,050.00	48,777,050.00	0.00	100%
16F23	DAR-JP SPLENDOR ENTERPRISE	FURNITURE	PRIMARY	**1**	13,975,000.00	13,975,000.00	0.00	100%
AE	Agricultural Education (School Farm)		SUBEB		59,954,298.69	55,160,949.10	4,793,349.59	91%
	FURNITURES AND FITTING GENERAL				**617,021,018.69**	**612,227,669.10**	**4,793,349.59**	59.15
	GRAND TOTAL				**2,586,453,733.66**	**2,290,734,258.34**	9,586,699.18	

NOTE 13
BAYELSA STATE PRIMARY HEALTH CARE BOARD
RECURRENT EXPENDITURES FOR THE YEAR ENDED, 31ST DECEMBER 2024

S/N	FUNDING SOURCE	SALARY	OVERHEAD COST	TOTAL
		13a	13b	(a+b)
1	BASIC HEALTH CARE PPROVISION FUND	12,250,835.00	44,749,873.88	57,000,708.88
2	SPECIAL RELEASE (ACCT II)	0.00	66,543,016.02	66,543,016.02
3	UNICEF GAVI ACCT	0.00	1,633,310,343.29	1,633,310,343.29
4	LGA ACCT (ACCT 1)	0.00	168,958,433.15	168,958,433.15
5	HEALTH WORKERS SALARY	3,284,229,126.28	0.00	3,284,229,126.28
6	GAVI STATE COUNTERPART FUND	268,685,000.00	0.00	268,685,000.00
	TOTAL	**3,565,164,961.28**	**1,913,561,666.34**	**5,478,726,627.62**

NOTE 14

BAYELSA STATE PRIMARY HEALTH CARE BOARD

PURCHASE CONSTRUCTION OF PROPERTY PLANT AND EQUIPMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

OCID	PROJECT TITLE	LOCATION	CONTRACTOR NAME	CONTRACT PAYMENTS	BUDGETED_AMOUNT NGN	PROJECT FUNDING	REPORTING _QUARTER
OCID 001	RENOVATION OF ELEBELE PHC	ELEBELE OGBIA	TAMA GLOBAL RESOURCES NIG. LTD	2,057,000.00	2,057,000.00	2024 GAVI-UNICEF BUDGET	Q2 2024
OCID 002	RENOVATION OF KAIMA PHC	KAIMA KOLGA	FREGOINZ-JEJUAIB VENTURE	47,600,000.00	47,794,000.00	2024 GAVI-UNICEF BUDGET	Q2 2024
OCID 003	DATA HUB	BYSHCB SECRETARIAT	CORONA MANAGEMENT SYSTEMS	99,525,000.00	100,225,000.00	2024 GAVI-UNICEF BUDGET	Q4 2024
OCID 004	SOLARIZATION OF 10 PHCs	OGOBIRI PHC, ANGALABIRI PHC, AKAIBIRI PCH, EGBEBIRI PHC, ZARAMA PHC, ELEBELE PHC, ANGIAMA PHC, KAIMA PHC, YENIGWE PHC, OTUO-EKE PHC	MULTI B NG ENGINEERING	34,350,000.00	34,350,000.00	2024 GAVI-UNICEF BUDGET	Q2 2024
OCID 005	RENOVATION OF OFONI PHC	OFONI PHC	CREATIVE REALITY NIG LTD	33,595,641.00	33,595,641.00	2024 BHCPF BUDGET	Q3 2024
OCID 006	RENOVATION OF EKEREMOR PHC	EKEREMOR PHC	OLANDO DENTAL MEDICAL SUPPLIES	32,200,000.00	32,200,000.00	2024 BHCPF BUDGET	Q4 2024
OCID 007	RENOVATION OF SAMPOU PHC	SAMPOU KOLGA	FREGOINZ-JEJUAIB VENTURE	32,427,310.00	32,427,310.00	2024 BHCPF BUDGET	Q4 2024
OCID 008	RENOVATION OF YENEZUEGENE GENE PHC	YENEZUEGENE PHC	CLIN KING CONSTRUCTION NG LTD	26,800,672.00	26,800,672.00	2024 BHCPF BUDGET	Q4 2024
	TOTAL			**308,555,623**	**309,449,623**		

NOTE 15
SURPLUS/DEFICIT SCHEDULE

DESCRIPTION	SUBEB	PRIMARY HEALTH	TOTAL
TOTAL REVENUE	17,476,486,641.81	6,072,453,109.56	23,548,939,751.37
TOTAL EXPENDITURES	12,925,875,000.66	5,787,282,250.62	18,713,157,251.28
SURPLUS/DEFICIT	**4,550,611,641.15**	**285,170,858.94**	**4,835,782,499.09**

Section 5: Cross-Cutting Issues and Root Cause Analysis

This section identifies key systemic issues that cut across both the Basic Education and Primary Health Care sub-sectors, based on the audit review of 2024 capital projects. While the issues observed may appear in different forms across sub-sectors, they reflect a shared set of institutional, planning, and accountability weaknesses that have limited the overall effectiveness of capital investments. The analysis goes beyond surface-level findings to highlight the root causes, structural and operational, that have contributed to the recurring gaps in performance and financial management. Understanding these underlying factors is essential for designing reforms that will not only correct past inefficiencies but also strengthen future delivery systems.

5.1 Cross-Cutting Issues

The audit identified several challenges that consistently emerged across both Basic Education and Primary Health Care capital projects. These issues reflect common limitations in planning, coordination, accountability, and sustainability, and if unaddressed, may continue to undermine the value derived from public investments.

5.1.1 Disconnect Between Capital Projects and Staffing Plans

In both sub-sectors, several completed projects were found to be underutilised due to the absence or delayed deployment of essential personnel. For instance, newly constructed classroom blocks lacked sufficient teaching staff, while a few renovated PHCs remained idle or operated below capacity due to unfilled health worker positions. This reflects weak coordination between infrastructure planning and human resource planning processes.

5.1.2 Lack of Preventive Maintenance Structures

None of the reviewed projects across the two sub-sectors included a dedicated operations and maintenance (O&M) plan or associated budget lines. As a result, even recently completed facilities showed early signs of wear, with non-functional toilets, damaged roofs, and poor sanitation in some schools and PHCs. The absence of proactive maintenance frameworks risks rapid depreciation of public assets.

5.1.3 Gaps in Documentation and Audit Trail

Although most project files contained essential documents such as payment vouchers and award letters, inconsistencies were observed in record-keeping. Some files lacked evidence inspection reports, photos, or final project completion certificates. This weakens transparency and undermines effective oversight, especially for projects spread across remote LGAs.

5.1.4 Limited Use of Monitoring and Verification Tools

Project supervision, where it occurred, was largely undocumented. Monitoring teams lacked standardised tools or checklists to track progress and quality. In many cases, physical verification of completed works was not consistently tied to payment authorisation, increasing the risk of paying for incomplete or substandard works.

5.1.5 Minimal Community Engagement in Oversight

Despite the strong presence of local communities in both health and education service delivery, there were no formal mechanisms for involving community members in project tracking, facility upkeep, or feedback. This reduces the sense of ownership and deprives the government of valuable user insights that could improve design and implementation.

5.2 Root Cause Analysis

The recurring issues identified across Basic Education and Primary Health Care capital projects are not isolated implementation failures, but symptoms of deeper institutional and structural challenges within the planning, budgeting, and oversight systems. This root cause analysis identifies the most critical underlying drivers in the sub-sections below.

5.2.1 Fragmented Planning and Budgeting Processes

Project planning is often conducted in silos, with limited integration between capital project units, human resource departments, and local service delivery structures. As a result, school and PHC construction projects are frequently implemented without complementary staffing, leading to underutilisation. The lack of joint planning also reduces opportunities to tailor interventions to local demand.

5.2.2 Weak Institutional Coordination Mechanisms

Although multiple MDAs are involved in delivering basic education and primary healthcare, coordination between them is ad hoc or reactive. For example, the Ministries of Education and Health rarely collaborate with their corresponding service delivery boards (SUBEB and the Primary Health Care Board) during project identification, site selection, or implementation. This results in duplication, gaps, and inefficient resource allocation.

5.2.3 Limited Capacity in Procurement and Project Management

While competitive procurement procedures are generally followed, MDAs often lack in-house expertise in cost estimation, contract variation management, and construction supervision. This limits their ability to achieve cost savings or to ensure that contracted outputs match agreed standards. The absence of technical checklists and performance benchmarks further compounds this issue.

5.1.4 Inadequate Emphasis on Sustainability and Lifecycle Planning

Capital project designs rarely included a sustainability plan or defined clear post-completion responsibilities for facility maintenance. Without earmarked funds or a designated department/unit within each Agency (SUBEB and SPHCB) responsible for routine upkeep, infrastructure quickly deteriorates, eroding long-term value and impacting service continuity.

5. Manual and Disconnected Monitoring Systems

Most project monitoring is conducted manually, using inconsistent tools and fragmented documentation systems. The lack of a centralised, citizens' feedback/project monitoring dashboard makes it difficult to track implementation progress, flag delays, or verify completion. This weakens real-time decision-making and blunts the effectiveness of performance audits.

5.2.6 Limited Incentives for Local Oversight and Accountability

Community structures, including Ward Development Committees and School-Based Management Committees, are often underutilised in tracking project progress. This is partly due to a lack of structured engagement processes and partly because MDAs do not see them as integral to performance monitoring. As a result, there is little grassroots pressure to improve quality or ensure service readiness.

Section 6: Recommendations and Action Points

This section outlines key recommendations for improving the economy, efficiency, and effectiveness of capital expenditure in the Basic Education and Primary Health Care sub-sectors, as well as broader systemic reforms needed to strengthen public investment management in Bayelsa State.

6.1 Basic Education Sub-sector

- Integrate HR Planning into Infrastructure Development: Ensure school construction projects are jointly planned with teacher recruitment and deployment processes to guarantee service readiness on completion.
- Enforce Standard Costing and Design Templates: Adopt and enforce standardised building designs and costing benchmarks to reduce the risk of over-design and inflated construction costs.
- Prioritise Underserved Areas Based on Enrolment Data: Use real-time enrolment and population data to inform the selection of project locations, especially in rural and riverine areas with growing education demand.
- Address Infrastructure Gaps in Learning Environment: Ensure classroom construction projects include essential learning inputs such as furniture, sanitation facilities, and ramps for inclusive access.
- Empower School-Based Management Committees (SBMCs): Strengthen the role of SBMCs in project oversight, particularly in monitoring construction progress, verifying completion, and reporting post-delivery issues.

6.2 Primary Health Care Sub-sector

- Synchronise Facility Upgrades with Health Workforce Deployment: Ensure HRH recruitment and posting plans are in place and aligned with facility rehabilitation timelines to avoid underutilised or idle PHCs.
- Include Basic Equipment and Start-Up Supplies in Project Scope: Budget for and deliver minimum operational requirements (e.g., delivery beds, vaccine refrigerators, essential drugs) alongside renovation works.
- Adopt Facility Readiness Checklists Before Final Payment: Make the release of final payment conditional on a verified checklist that confirms operational readiness, including staffing, power, water, and cleanliness.
- Institutionalise Facility Maintenance Plans: Integrate simple, costed O&M plans into all PHC infrastructure projects, and designate a responsible unit or officer to oversee implementation.
- Leverage Ward Development Committees: Formalise the role of local community structures in project tracking and facility upkeep, supported by training and reporting templates.

6.3 Systemic and Governance Reforms

- Establish a Joint Capital Planning and Review Committee: Create a standing body comprising representatives of the Planning Commission, Budget Office, Education and Health Ministries, and service delivery boards to jointly prioritise and sequence capital projects.
- Develop a Statewide Digital Project Tracking Platform: Invest in a 59entralized dashboard for real-time monitoring of project planning, procurement, implementation, and status updates across MDAs.
- Enforce Documentation and Record-Keeping Standards: Mandate a minimum set of documents — including variation approvals, BOQs, and site reports — for every capital project file and tie this to audit compliance.
- Strengthen Procurement and Contract Management Capacity: Provide hands-on training for procurement officers and project managers on cost estimation, contract administration, and variation control.
- Link Funding to Maintenance Plans: Make future capital budget releases conditional on submission of a feasible maintenance plan and evidence of O&M execution from previous projects.

Section 7: Conclusion

7.1 Summary Judgment on Value for Money

Based on the audit of selected capital projects in the Basic Education and Primary Health Care sub-sectors for the 2024 fiscal year, the overall assessment indicates that value for money was only partially achieved. Both sub-sectors demonstrated high levels of capital budget execution, with performance rates exceeding 97% and procurement processes were largely compliant with competitive bidding requirements. Where project implementation was completed, there was evidence of marginal improvements in service access indicators, such as school enrolment and antenatal care uptake.

However, audit findings also revealed critical constraints undermining the effectiveness and sustainability of these investments. Specifically, the lack of alignment between infrastructure delivery and operational readiness, the absence of maintenance and asset management frameworks, deficient project documentation, and limited institutional oversight mechanisms significantly diminished the outcomes and impact of the capital projects, particularly in underserved or rural LGAs.

Accordingly, while the audited interventions reflect a degree of fiscal effort and administrative commitment, the audit concludes that the full value for money intent of these investments has not been realised. Addressing these gaps will require systemic improvements in capital project planning, coordination, monitoring and evaluation, and lifecycle-based investment management.

7.2 Next Steps and Follow-up Recommendations

To sustain the momentum from this audit and ensure that its findings lead to measurable improvement, the following follow-up steps are recommended:

1. **Implementation of Action Points**: Each responsible MDA should develop a timeline for acting on the specific recommendations outlined in Section 6, with designated focal persons for tracking progress.
2. **Quarterly Progress Reviews**: Establish a quarterly progress reporting mechanism to monitor implementation of audit recommendations, with updates submitted to the Auditor-General and the State Executive Council.
3. **Inclusion in Budget Call Circulars**: The Ministry of Budget and Economic Planning should reflect the lessons and recommendations from this audit in the 2025 Budget Circular, especially on project selection, design standards, and maintenance provisions.
4. **Annual Follow-up Audit**: A follow-up performance audit should be conducted in the next fiscal year to assess the extent of implementation of the current audit's recommendations and measure improvements in value for money.

BAYELSA STATE GOVERNMENT

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