From: Tokoni Ifidi

To: Tari Wills

Cc: Andrew Oyeanakwe; Abayomi Akinbo

Subject: CAR Reviewed Corrections/Uploading

Dear Ma,

Thank you for painstakingly reviewing the Bayelsa State Citizens Accountability Report (CAR). The observations and concerns have been addressed. Please, note that the following corrections have been effected;

***BUDGET OUTTURN***

**Revenue**

1. The opening balance for the 2020 is added, as well as the closing balance from the AFS of 2019 to the 2020 CAR. The amount you cited in the 2020 AFS is the closing balance of FY 2020 and will be the opening balance of FY 2021.

***Expenditure***

1. The Overhead cost in the CAR is made up of the main Overhead and other operating costs in the AFS.

***Fiscal Summary***

There are no figures for Rows 35 to 50 because, for now, Bayelsa State has not adopted Accrual based accounting. Hence, all calculations are cash based.

**Citizens Nominated Projects.**

The document required are attached herewith for your verification.

***Audit Queries***

The source document for the audit queries is also attached.