

# GOVERNMENT OF BAYELSA STATE OF NIGERIA

## Office of the State Auditor General

Auditor General  
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**C.AUD.5/VOL.1/30**

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: **25<sup>th</sup> January, 2021**

### REPORT OF THE STATE AUDITOR- GENERAL ON FOURTH QUARTER 2020 COVID 19 EXPENDITURE FOR THE GOVERNMENT OF BAYELSA STATE OCTOBER - DECEMBER 2020

#### INTRODUCTION

This report transmits the second in a series of quarterly reports that will deal with the financial management of the Government's **COVID 19** initiatives. It highlights the outcomes of the Bayelsa state government financial activities for the third quarter (OCTOBER-DECEMBER) 2020 which demonstrates the government's efforts in response to address significant risks and impacts of **COVID 19** pandemic.

The purpose of this report is to give an independent opinion and provide on-going assurance to critical stakeholders. We conducted the audit assignment based on approved audit plan. The scope is basically processes, control and regularity audit, audit procedures performed are designed to evaluate adequacy, efficiency and effectiveness of financial governance principles and control processes.

We conducted this compliance and transaction audit in accordance with generally accepted public sector auditing standards and international standards for professional practice. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

An audit in this context involves an independent examination on a test basis of evidence relevant and material to amounts and disclosures made by the office of the Accountant-General.



## FINANCIAL HIGHLIGHTS

### CAPITAL EXPENDITURE

	OCTOBER	NOVEMBER	DECEMBER	TOTAL
Ministry of Agriculture	-	116,000,000	27,200,000	143,200,000
Ministry of Works	25,194,750	-	300,000,000	325,194,750
<b>TOTAL</b>	<b>25,194,750</b>	<b>116,000,000</b>	<b>327,200,000</b>	<b>468,394,750</b>

Source: Auditor's computation.

**FOUR HUNDRED AND SIXTY EIGHT MILLION, THREE HUNDRED AND NINETY FOUR THOUSAND, SEVEN HUNDRED AND FIFTY (N468,394,750.00) NAIRA ONLY**

### RECURRENT EXPENDITURE

	OCTOBER	NOVEMBER	DECEMBER	TOTAL
Ministry of Information	-	370,000	-	370,000
S.S.G	2,800,000	-	-	2,800,000
Ministry of Health	20,630,000	-	22,060,000	42,690,000
Judiciary	-	-	2,320,000	2,320,000
Ministry of Works	4,000,000	-	-	4,000,000
Ministry of Trade Industry & Investment	-	-	1,350,000	1,350,000
Ministry of Environment	-	135,000,000	4,900,000	139,900,000
Ministry of Education	-	1,027,500	-	1,027,500
Budget Office	-	1,500,000	-	1,500,000
<b>TOTAL</b>	<b>27,430,000</b>	<b>137,897,500</b>	<b>30,630,000</b>	<b>195,957,500</b>

Source: Auditor's computation

**ONE HUNDRED AND NINETY-FIVE MILLION, NINE HUNDRED AND FIFTY SEVEN THOUSAND FIVE HUNDRED (N195,957,500) NAIRA ONLY.**



## FINDINGS

The office of the Accountant- General had provided us with all the information they are aware of that could significantly affect the findings or conclusions of this report.

Based on our audit, we can assert the following as being generally true, with no reportable exceptions that,


1. We identified no financial control issues that we believe to represent substantial deficiencies in internal control.
2. We identified no circumstances in which we believe that Government response resulted in the acceptance of unreasonable levels of risk.
3. The office of the accountant general is cognizant of their responsibility for internal control functions and takes seriously the need for financial control and accountability.

## OPINION

In the course of the audit, we evaluated the overall adequacy of the transactions and have obtained information and explanations 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 of my independent opinion.

In my opinion, the expenditures incurred as presented in the financial highlight presents fairly, in all material respect, the financial deployments made by the Bayelsa state government in response to **COVID 19** for the fourth quarter 2020 as provided by the accountant general.

Office of the state auditor-General  
P.M.B. 19,  
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Ag, Auditor-General  
Bayelsa state



# GOVERNMENT OF BAYELSA STATE OF NIGERIA

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OFFICE OF THE ACCOUNTANT GENERAL  
 MINISTRY OF FINANCE  
 TREASURY HEADQUARTERS  
 P.M.B. 11, YENAGOA  
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## MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD: DECEMBER, 2020

CODE	NAME	INITIAL BUDGET		AMENDMENT	FINAL BUDGET	DECEMBER	YR PMTS TO DATE	BUDGET BALANCE	EXECUTION
		A	B						
23020118	Construction/Provision of Infrastructure	3,000,000,000.00	2,300,000,000.00	2,300,000,000.00	2,300,000,000.00	245,194,750.00	2,054,805,250.00	10.66	
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	2,075,050,000.00	15,575,394,468.45	15,575,394,468.45	327,200,000.00	1,186,590,769.82	14,388,803,698.63	7.62	
23030113	Rehabilitation/Repairs of roads	200,000,000.00	2,516,163,531.55	2,516,163,531.55	-	852,607,588.00	1,663,555,943.55	33.89	
23010101	Purchase/Acquisition of Land	1,000,000,000.00	650,000,000.00	650,000,000.00	-	-	650,000,000.00	0.00	
23010127	Purchase of Agricultural Equipment	2,090,000,000.00	550,000,000.00	550,000,000.00	-	-	550,000,000.00	0.00	
23020113	Construction/Provision of Agricultural facilities	4,450,000,000.00	1,700,000,000.00	1,700,000,000.00	1,079,199,844.00	75,000,000.00	620,800,156.00	63.48	
23050103	Monitoring/Evaluation	-	175,000,000.00	175,000,000.00	-	-	100,000,000.00	42.86	
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	-	270,000,000.00	270,000,000.00	-	260,000,000.00	10,000,000.00	96.30	
23021022	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	-	709,892,825.00	709,892,825.00	-	-	709,892,825.00	0.00	
23020102	Building (Health Facilities/Upgrading)	-	265,000,000.00	265,000,000.00	-	-	265,000,000.00	0.00	
23020106	Construction/Provision of Hospitals/Health Centres	-	1,636,336,403.00	1,636,336,403.00	-	-	1,636,336,403.00	0.00	
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	-	493,770,772.00	493,770,772.00	-	160,000,000.00	333,770,772.00	32.40	
22020604	Security Vote (Compliance Monitoring on Covid-19 Protocols)	-	500,000,000.00	500,000,000.00	-	326,920,000.00	173,080,000.00	65.38	
22021003	Publicity/Advertisement (Public enlightenment)	791,000,000.00	500,000,000.00	500,000,000.00	22,060,000.00	41,745,000.00	458,255,000.00	8.35	
22021007	Welfare Packages (Palliatives)	276,500,000.00	500,000,000.00	500,000,000.00	-	275,080,000.00	224,920,000.00	55.02	
22040107	Grants to Private Companies (SMEs Intervention)	-	100,000,000.00	100,000,000.00	-	-	100,000,000.00	0.00	
23040107	Grants to Private Companies (SMEs Intervention)	-	400,000,000.00	400,000,000.00	-	2,600,000.00	397,400,000.00	0.65	
22020307	Drugs/Laboratory/Medical Supplies	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14	
22020501	Local Training (Medical Personnel)	-	80,000,000.00	80,000,000.00	-	51,027,500.00	28,972,500.00	63.78	
22020104	Medical Expenses Local	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14	
22021044	Health Care Financing	-	100,000,000.00	100,000,000.00	-	80,000,000.00	20,000,000.00	80.00	
22020605	Cleaning and Furnigation	-	291,000,000.00	291,000,000.00	8,570,000.00	289,040,000.00	1,960,000.00	99.33	
22020401	Maintenance of Motor Vehicles (For Disposal of Waste)	-	50,200,000.00	50,200,000.00	-	-	50,200,000.00	0.00	
22020405	Motor Vehicle Fuel Cost	-	51,000,000.00	51,000,000.00	-	-	51,000,000.00	0.00	
<b>GRAND TOTAL</b>		<b>13,882,550,000.00</b>	<b>29,483,758,000.00</b>	<b>29,483,758,000.00</b>	<b>29,483,758,000.00</b>	<b>357,830,000.00</b>	<b>4,965,005,451.82</b>	<b>24,518,752,548.18</b>	<b>16.84</b>



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OFFICE OF THE ACCOUNTANT  
GENERAL  
MINISTRY OF FINANCE  
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Phone: 089-503691

## MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT PERIOD ..... DECEMBER 2020 .....

Code	Name	INITIAL BUDGET (A) A	AMENDMENT B	FINAL BUDGET AMOUNT C=B	DECEMBER D	YR PMTS TO DATE E	BUDGET BALANCE C-E	PERCENTAGE E/C*100
1-GPS	General Public Services	3,560,082,676.18	2,500,000,000.00	2,500,000,000.00		272,635,000.00	2,227,365,000.00	10.91
2-DEF	Defence							
3-POS	Public Order and Safety	569,613,228.19	400,000,000.00	400,000,000.00		276,920,000.00	123,080,000.00	69.23
4-EA	Economic Affairs	33,104,438,089.85	23,183,758,000.00	23,183,758,000.00	330,870,000.00	2,561,972,182.00	20,621,785,818.00	11.05
5-EP	Environmental Protection	569,613,228.19	400,000,000.00	400,000,000.00		280,570,000.00	119,430,000.00	70.14
6-HCA	Housing and Community Amenities	427,209,921.14	300,000,000.00	300,000,000.00			300,000,000.00	-
7-H	Health	3,844,889,290.28	2,700,000,000.00	2,700,000,000.00	26,960,000.00	1,572,908,269.82	1,127,091,730.18	58.26
8-RCR	Recreation, Culture and Religion							
9-E	Education							
10-SP	Social Protection							
	<b>GRAND TOTAL</b>	<b>42,075,846,433.83</b>	<b>29,483,758,000.00</b>	<b>29,483,758,000.00</b>	<b>357,830,000.00</b>	<b>4,965,005,451.82</b>	<b>24,518,752,548.18</b>	<b>16.84</b>

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.

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## MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENTS-..... 2020 PERIOD DECEMBER

Code	Name	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET AMOUNT C=B	DECEMBER D	YR PMTS TO DATE E	BUDGET BALANCE F=(C-E)	% =E/C*100
01	ADMINISTRATION	2,420,856,219.80	1,700,000,000.00	1,700,000,000.00		549,555,000.00	1,150,445,000.00	32.33
02	ECONOMIC	33,014,438,089.85	23,183,758,000.00	23,183,758,000.00	330,870,000.00	2,561,972,182.00	20,621,785,818.00	11.05
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	6,550,552,124.18	4,600,000,000.00	4,600,000,000.00	26,960,000.00	1,853,478,269.82	2,746,521,730.18	40.29
	TOTAL FOR ALL							
	TOTAL SECTORS	41,985,846,433.83	29,483,758,000.00	29,483,758,000.00	357,830,000.00	4,965,005,451.82	24,518,752,548.18	16.84

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.



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## MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD: NOVEMBER, 2020

CODE	NAME	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET C=B	NOVEMBER D	YR PMTS TO DATE ACTUAL E	BUDGET BALANCE C-E	EXECUTION G=E/C*100
23020118	Construction/Provision of Infrastructure	3,000,000,000.00	2,300,000,000.00	2,300,000,000.00	66,000,000.00	245,194,750.00	2,054,805,250.00	10.66
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	2,075,050,000.00	15,575,394,468.45	15,575,394,468.45	-	859,390,769.82	14,716,003,698.63	5.52
23030113	Rehabilitation/Repairs of roads	200,000,000.00	2,516,163,531.55	2,516,163,531.55	-	852,607,588.00	1,663,555,943.55	33.89
23010101	Purchase/Acquisition of Land	1,000,000,000.00	650,000,000.00	650,000,000.00	-	-	650,000,000.00	0.00
23010127	Purchase of Agricultural Equipment	2,090,000,000.00	550,000,000.00	550,000,000.00	-	-	550,000,000.00	0.00
23020113	Construction/Provision of Agricultural facilities	4,450,000,000.00	1,700,000,000.00	1,700,000,000.00	75,000,000.00	1,079,199,844.00	620,800,156.00	63.48
23050103	Monitoring/Evaluation	-	175,000,000.00	175,000,000.00	-	75,000,000.00	100,000,000.00	42.86
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	-	270,000,000.00	270,000,000.00	-	260,000,000.00	10,000,000.00	96.30
23021022	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	-	709,892,825.00	709,892,825.00	-	-	709,892,825.00	0.00
23020102	Construction/Provision of Office Building (Health Facilities/Upgrading)	-	265,000,000.00	265,000,000.00	-	-	265,000,000.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	-	1,636,336,403.00	1,636,336,403.00	-	-	1,636,336,403.00	0.00
23030105	Rehabilitation/Repairs of Hospitals/Health Centres	-	493,770,772.00	493,770,772.00	60,000,000.00	160,000,000.00	333,770,772.00	32.40
22020604	Security Vote (Compliance Monitoring on Covis-19 Protocols)	-	500,000,000.00	500,000,000.00	50,000,000.00	326,920,000.00	173,080,000.00	65.38
22021003	Publicity/Advertisement (Public enlightenment)	791,000,000.00	500,000,000.00	500,000,000.00	1,870,000.00	19,685,000.00	480,315,000.00	3.94
22021007	Welfare Packages (Perquisites)	276,500,000.00	500,000,000.00	500,000,000.00	-	275,080,000.00	224,920,000.00	55.02
22040107	Grants to Private Companies (SMEs Intervention)	-	100,000,000.00	100,000,000.00	-	-	100,000,000.00	0.00
23040107	Grants to Private Companies (SMEs Intervention)	-	400,000,000.00	400,000,000.00	-	2,600,000.00	397,400,000.00	0.65
22020307	Drugs/Laboratory/Medical Supplies	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14
22020501	Local Training (Medical Personnel)	-	80,000,000.00	80,000,000.00	1,027,500.00	51,027,500.00	28,972,500.00	63.78
22020104	Medical Expenses Local	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14
22021044	Health Care Financing	-	100,000,000.00	100,000,000.00	-	80,000,000.00	20,000,000.00	80.00
22020605	Cleaning and Furnishing Maintenance of Motor Vehicles (For Disposal of Waste)	-	291,000,000.00	291,000,000.00	-	280,470,000.00	10,530,000.00	96.38
22020401	Maintenance of Motor Vehicles (For Disposal of Waste)	-	50,200,000.00	50,200,000.00	-	-	50,200,000.00	0.00
22020405	Motor Vehicle Fuel Cost	-	51,000,000.00	51,000,000.00	-	-	51,000,000.00	0.00
<b>GRAND TOTAL</b>		<b>13,882,550,000.00</b>	<b>29,483,758,000.00</b>	<b>29,483,758,000.00</b>	<b>253,897,500.00</b>	<b>4,607,175,451.82</b>	<b>24,876,582,548.18</b>	<b>15.63</b>



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## MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT PERIOD ..... NOVEMBER 2020 .....

Code	Name	INITIAL BUDGET (A)	AMENDMENT B	FINAL BUDGET AMOUNT C-B	NOVEMBER D	YR PMTS TO DATE E	BUDGET BALANCE C-E	PERCENTAGE E/C*100
1-GPS	General Public Services	3,560,082,676.18	2,500,000,000.00	2,500,000,000.00	370,000.00	272,635,000.00	2,227,365,000.00	10.91
2-DEF	Defence							
3-POS	Public Order and Safety	569,613,228.19	400,000,000.00	400,000,000.00		276,920,000.00	123,080,000.00	69.23
4-EA	Economic Affairs	33,104,438,089.85	23,183,758,000.00	23,183,758,000.00	117,500,000.00	2,231,102,182.00	20,952,655,818.00	9.62
5-EP	Environmental Protection	569,613,228.19	400,000,000.00	400,000,000.00		280,570,000.00	119,430,000.00	70.14
6-HCA	Housing and Community Amenities	427,209,921.14	300,000,000.00	300,000,000.00		-	300,000,000.00	-
7-H	Health	3,844,889,290.28	2,700,000,000.00	2,700,000,000.00	136,027,500.00	1,545,948,269.82	1,154,051,730.18	57.26
8-RGR	Recreation, Culture and Religion							
9-E	Education							
10-SP	Social Protection							
	<b>GRAND TOTAL</b>	<b>42,075,846,433.83</b>	<b>29,483,758,000.00</b>	<b>29,483,758,000.00</b>	<b>253,897,500.00</b>	<b>4,607,175,451.82</b>	<b>24,876,582,548.18</b>	<b>15.63</b>

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.



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## MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENTS-..... 2020 PERIOD NOVEMBER

Code	Name	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET AMOUNT C=B	NOVEMBER D	YR PMTS TO DATE E	BUDGET BALANCE F=(C-E)	% =E/C*100
01	ADMINISTRATION	2,420,856,219.80	1,700,000,000.00	1,700,000,000.00	370,000.00	549,555,000.00	1,150,445,000.00	32.33
02	ECONOMIC	33,014,438,089.85	23,183,758,000.00	23,183,758,000.00	117,500,000.00	2,231,102,182.00	20,952,655,818.00	9.62
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	6,550,552,124.18	4,600,000,000.00	4,600,000,000.00	136,027,500.00	1,826,518,269.82	2,773,481,730.18	39.71
	TOTAL FOR ALL	41,985,846,433.83	29,483,758,000.00	29,483,758,000.00	253,897,500.00	4,607,175,451.82	24,876,582,548.18	15.63
	TOTAL SECTORS							

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.



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## MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION PERIOD: OCTOBER, 2020

CODE	NAME	INITIAL BUDGET A	AMENDMENT B	FINAL BUDGET C=B	OCTOBER D	YR PMTS TO DATE ACTUAL E	BUDGET BALANCE C-E	EXECUTION G-E/C*100
23020118	Construction/Provision of Infrastructure	3,000,000,000.00	2,300,000,000.00	2,300,000,000.00	29,194,750.00	179,194,750.00	2,120,805,250.00	7.79
23020114	Construction/Provision of Roads (Access roads to health facilities- Urban/Rural)	2,075,050,000.00	15,575,394,468.45	15,575,394,468.45	-	859,390,769.82	14,716,003,698.63	5.52
23030113	Rehabilitation/Repairs of roads	200,000,000.00	2,516,163,531.55	2,516,163,531.55	-	852,607,588.00	1,663,555,943.55	33.89
23010101	Purchase/Acquisition of Land	1,000,000,000.00	650,000,000.00	650,000,000.00	-	-	650,000,000.00	0.00
23010127	Purchase of Agricultural Equipment	2,090,000,000.00	550,000,000.00	550,000,000.00	-	-	550,000,000.00	0.00
23020113	Construction/Provision of Agricultural facilities	4,450,000,000.00	1,700,000,000.00	1,700,000,000.00	-	1,079,199,844.00	620,800,156.00	63.48
23050103	Monitoring/Evaluation	-	175,000,000.00	175,000,000.00	-	-	175,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings (Upgrading of Health Facilities)	-	270,000,000.00	270,000,000.00	-	260,000,000.00	10,000,000.00	96.30
23021022	Purchase of Health/Medical Equipment (Health Facilities/Upgrading)	-	709,892,825.00	709,892,825.00	-	-	709,892,825.00	0.00
23020102	Construction/Provision of Office Building (Health Facilities/Upgrading)	-	265,000,000.00	265,000,000.00	-	-	265,000,000.00	0.00
23020106	Hospitals/Health Centres Rehabilitation/Repairs of	-	1,636,336,403.00	1,636,336,403.00	-	-	1,636,336,403.00	0.00
23030105	Hospitals/Health Centres Security Vote (Compliance Monitoring on Covid-19 Protocols)	-	493,770,772.00	493,770,772.00	-	100,000,000.00	393,770,772.00	20.25
22020604	Publicity/Advertisement (Public enlightenment)	-	500,000,000.00	500,000,000.00	-	276,920,000.00	223,080,000.00	55.38
22021003	Welfare Packages (Palliatives)	791,000,000.00	500,000,000.00	500,000,000.00	-	17,815,000.00	482,185,000.00	3.56
22021007	Grants to Private Companies (SMEs Intervention)	276,500,000.00	500,000,000.00	500,000,000.00	23,430,000.00	275,080,000.00	224,920,000.00	55.02
22040107	Grants to Private Companies (SMEs Intervention)	-	100,000,000.00	100,000,000.00	-	-	100,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	-	400,000,000.00	400,000,000.00	-	2,600,000.00	397,400,000.00	0.65
22020501	Local Training (Medical Personnel)	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14
22020104	Medical Expenses Local	-	80,000,000.00	80,000,000.00	-	50,000,000.00	30,000,000.00	62.50
22021044	Health Care Financing	-	35,000,000.00	35,000,000.00	-	20,000,000.00	15,000,000.00	57.14
22020605	Cleaning and Furnigation	-	100,000,000.00	100,000,000.00	-	80,000,000.00	20,000,000.00	80.00
22020401	Maintenance of Motor Vehicles (For Disposal of Waste)	-	291,000,000.00	291,000,000.00	-	280,470,000.00	10,530,000.00	96.38
22020405	Motor Vehicle Fuel Cost	-	50,200,000.00	50,200,000.00	-	-	50,200,000.00	0.00
	<b>GRAND TOTAL</b>	<b>13,882,550,000.00</b>	<b>29,483,758,000.00</b>	<b>29,483,758,000.00</b>	<b>52,624,750.00</b>	<b>4,353,277,951.82</b>	<b>25,130,480,048.18</b>	<b>14.77</b>



# GOVERNMENT OF BAYELSA STATE OF NIGERIA

Phinne: 089-503691



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

## MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT PERIOD .....OCTOBER 2020.....

CODE	MDAS	BUDGETARY ALLOCATION			OCTOBER			YR PMTS TO DATE	BUDGET BAL	PERCENT
		RECURRENT	CAPITAL	TOTAL	RECURRENT	CAPITAL	TOTAL=H			
		A	B	C=A+B	D	E	F=D+E	G	C-G	G/C*100
<b>701</b>	<b>General Public Services (1GPs)</b>									
1	GENERAL SERVICES BUREAU (SSGS O	500,000,000.00	-	500,000,000.00	2,800,000.00	-	2,800,000.00	254,450,000.00	245,550,000.00	50.89
2	MINISTRY OF INFORMATION AND OF	500,000,000.00	-	500,000,000.00	-	-	-	17,815,000.00	482,185,000.00	3.56
3	MINISTRY OF LOCAL GOVT. CHIEFTAI	-	1,500,000,000.00	1,500,000,000.00	-	-	-	272,265,000.00	1,500,000,000.00	-
	SUB-TOTAL	1,000,000,000.00	1,500,000,000.00	2,500,000,000.00	2,800,000.00	-	2,800,000.00	272,265,000.00	2,227,735,000.00	10.89
<b>702</b>	<b>Defence (2-DE)</b>									
	SUB-TOTAL	-	-	-	-	-	-	-	-	-
<b>703</b>	<b>Public Order and Safety (3-POS)</b>									
4	S. A SECURITY MATTERS	400,000,000.00	-	400,000,000.00	-	-	-	276,920,000.00	123,080,000.00	69.23
	SUB-TOTAL	400,000,000.00	-	400,000,000.00	-	-	-	276,920,000.00	123,080,000.00	69.23
<b>704</b>	<b>Economic Affairs (4-EA)</b>									
5	MINISTRY OF AGRICULTURE	-	3,000,000,000.00	3,000,000,000.00	-	-	-	1,079,199,844.00	1,920,800,156.00	35.97
6	MINISTRY OF FINANCE	100,000,000.00	-	100,000,000.00	-	-	-	-	100,000,000.00	-
7	BOARD OF INTERNAL REVENUE	200,000,000.00	-	200,000,000.00	-	-	-	-	200,000,000.00	-
8	MINISTRY OF WORKS AND TRANSPORT	-	19,683,758,000.00	19,683,758,000.00	4,000,000.00	25,194,750.00	29,194,750.00	1,031,802,338.00	18,651,955,662.00	5.24
9	MINISTRY OF BUDGET & ECO PLANN	200,000,000.00	-	200,000,000.00	-	-	-	2,600,000.00	197,400,000.00	1.30
	SUB-TOTAL	500,000,000.00	22,683,758,000.00	23,183,758,000.00	4,000,000.00	25,194,750.00	29,194,750.00	2,113,602,182.00	21,070,155,818.00	9.12
<b>705</b>	<b>Environmental Protection (5-EP)</b>									
10	MINISTRY OF ENVIRONMENT	400,000,000.00	-	400,000,000.00	-	-	-	280,570,000.00	119,430,000.00	70.14
	SUB-TOTAL	400,000,000.00	-	400,000,000.00	-	-	-	280,570,000.00	119,430,000.00	70.14
<b>706</b>	<b>Housing and Community Amenities (6-HCA)</b>									
11	MINISTRY OF SPECIAL PROJECTS	-	300,000,000.00	300,000,000.00	-	-	-	-	300,000,000.00	-
	SUB-TOTAL	-	300,000,000.00	300,000,000.00	-	-	-	-	300,000,000.00	-
<b>707</b>	<b>Health (7-H)</b>									
12	MINISTRY OF HEALTH	250,000,000.00	2,450,000,000.00	2,700,000,000.00	20,630,000.00	-	20,630,000.00	1,409,920,769.82	1,290,079,230.18	52.22
	SUB-TOTAL	250,000,000.00	3,050,000,000.00	2,700,000,000.00	20,630,000.00	-	20,630,000.00	1,409,920,769.82	1,290,079,230.18	52.22
<b>708</b>	<b>Recreation, Culture and Religion (8-RCR)</b>									
	SUB-TOTAL	-	-	-	-	-	-	-	-	-
<b>709</b>	<b>Education (9-EDU)</b>									
	SUB-TOTAL	-	-	-	-	-	-	-	-	-
<b>710</b>	<b>Social Protection (10-SP)</b>									
	SUB-TOTAL	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	2,550,000,000.00	27,533,758,000.00	29,483,758,000.00	27,430,000.00	25,194,750.00	52,624,750.00	4,353,277,951.82	25,130,480,048.18	14.77

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.



# GOVERNMENT OF BAYELSA STATE OF NIGERIA

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## MONTHLY MDA BY MDA COVID-19 BUDGET IMPLEMENTATION REPORT BY SEGMENTS-.....OCTOBER, 2020

S/N	ADM CODE	MDAS	ALLOCATION		TOTAL BUDGET	OCTOBER			YR PMTS TO DATE	BUDGET BAL	PERCENT
			RECURRENT (A)	CAPITAL (B)		RECURRENT D	CAPITAL E	TOTAL F=D+E			
1	011100202700	ADMINISTRATIVE SECTOR S. A SECURITY MATTERS GENERAL SERVICES BUREAU (SSGS OFFICE)	700,000,000.00	-	700,000,000.00	2,800,000.00	-	2,800,000.00	276,920,000.00	423,080,000.00	39.56
2	011101300200	MINISTRY OF INFORMATION AND ORIENTATION MINISTRY OF SPECIAL PROJECT	500,000,000.00	-	500,000,000.00	2,800,000.00	-	2,800,000.00	254,450,000.00	245,550,000.00	50.89
3	012300100100	MINISTRY OF AGRICULTURE MINISTRY OF FINANCE BOARD OF INTERNAL REVENUE	500,000,000.00	-	500,000,000.00	-	-	-	17,815,000.00	482,185,000.00	3.56
4	011105000100	MINISTRY OF BUDGET & ECO PLANNING	1,700,000,000.00	0.00	1,700,000,000.00	2,800,000.00	0.00	2,800,000.00	549,185,000.00	1,150,815,000.00	32.31
5	022000100100	MINISTRY OF HEALTH	100,000,000.00	-	100,000,000.00	-	-	-	-	100,000,000.00	0.00
6	022000800100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	200,000,000.00	-	200,000,000.00	-	-	-	-	200,000,000.00	0.00
7	011200800500	MINISTRY OF EDUCATION AND SCIENCE	200,000,000.00	-	200,000,000.00	-	-	-	2,600,000.00	197,400,000.00	1.30
8	021500100100	MINISTRY OF AGRICULTURE MINISTRY OF FINANCE BOARD OF INTERNAL REVENUE	-	3,000,000,000.00	3,000,000,000.00	4,000,000.00	25,194,750.00	29,194,750.00	1,079,199,844.00	1,920,800,156.00	35.97
	023400100100	MINISTRY OF FINANCE BOARD OF INTERNAL REVENUE	-	19,683,758,000.00	19,683,758,000.00	4,000,000.00	25,194,750.00	29,194,750.00	1,031,802,338.00	18,651,955,662.00	5.24
		SUB-TOTAL B	500,000,000.00	22,683,758,000.00	23,183,758,000.00	4,000,000.00	25,194,750.00	29,194,750.00	2,113,602,182.00	21,070,155,818.00	9.12
		JUDICIARY									
		SUB-TOTAL C									
		REGIONAL									
		SUB-TOTAL D									
		SOCIAL SECTOR			0						
9	052100100100	MINISTRY OF HEALTH	250,000,000.00	2,450,000,000.00	2,700,000,000.00	20,630,000.00	-	20,630,000.00	1,409,920,769.82	1,290,079,230.18	52.22
10	053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	400,000,000.00	-	400,000,000.00	-	-	-	280,570,000.00	119,430,000.00	70.14
11		MINISTRY OF LOCAL GOVT. CHIEFTENCY AND COMMUNITY	-	1,500,000,000.00	1,500,000,000.00	-	-	-	-	1,500,000,000.00	0.00
		SUB-TOTAL E	650,000,000.00	3,950,000,000.00	4,600,000,000.00	20,630,000.00	0.00	20,630,000.00	1,690,490,769.82	2,909,509,230.18	36.75
		GRAND TOTAL (A+B+C+D+E)	2,850,000,000.00	26,633,758,000.00	29,483,758,000.00	27,430,000.00	25,194,750.00	52,624,750.00	4,353,277,951.82	25,130,480,048.18	14.77

NOTE: THERE WAS NO SUPPLEMENTARY BUDGET. THE BUDGET WAS ONLY REVISED.