

Bauchi State Government
Budget of Consolidation
2020 Citizens' Accountability Report

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About the Citizens Accountability Report

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

Explanation of Key Terms used in this Report:

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

Executive Summary

The impact of COVID-19 had really taken a grip on finances, as Internally Generated Revenue (IGR) and federation account revenue have dropped. The lockdown measures impacted negatively on both formal and informal sectors as movement restriction has prevented many people who are working in the informal sector from conducting their businesses. They include a wide range of occupations from small scale enterprises, street traders, Okada riders, Keke NAPEP, artisans, food vendors and hair dressers just to mention but a few. The Internally Generated Revenue of N21, 861,924,840 was reduced to N14, 157,421,944. The reduction of the Internally Generated Revenues (IGR) arises as a result of the following:

- a. There is general fall in economic activities across because Lockdowns and close downs of Small and Medium Enterprises (SMEs).
- b. Revenue Personnel were away from their duty post as a result of the stay away order by the Government.
- c. Most Government Institutions that are responsible for Revenue Generation were equally affected by the Lockdowns.

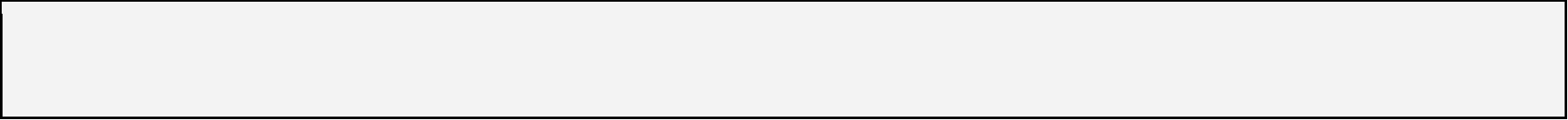
Tax relief for small and medium scale enterprises as well as net worth individuals, ground rents and other related taxes. The sum of N68,845,086,535 is earmarked as Recurrent Expenditure for the Approved Revised 2020 Budget. Out of this amount the sum of N8,267,234,615 is allocated for COVID 19 response in the State.

- The Salaries of the Civil Servants in the State. The Total sum of N29, 229,087,030 was projected as Personnel Cost for the Approved Revised 2020 Budget. Out of this amount the sum of N5, 703,485,615 as Salaries and Allowances for Health Workers is assigned for COVID 19 response.
- There is no significant increase on the Personnel Cost of the Approved Revised Budget.
- The Marginal increase is as a result of additional allowances paid to the Health Workers .

The Overhead Cost comprises of Budget Line Items that are meant for the daily running of Government activities. The Total sum of N24, 653,636,745 was the amount allocated to Overhead Cost. Out of this amount, the sum of N2, 563,749,000 was allocated for COVID 19 response.

- In the details of the Budget Line Items, a significant reduction was made on non-essential items in MDAs like Transport and Travelling, International and Local Trainings, Consultancy Services, Telephone Charges etc.
- Essential Budget Line Items as they relate to COVID 19 were given top-most priority in allocations of funds. This can be seen in the details of the Budget.
- The Health, Education, Agricultural and Administration sectors received more attention in the allocation of funds because they have direct bearing with COVID 19.

It is as a result of increase on COVID -19 expenditure items that the Overhead Cost witnessed a significant increase.



Section 1 Budget Outturn

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

The revenue performance (outturn) which shows the aggregate revenue performance is about 79.49%; thus about 20.5% different from the anticipated revenue in the budget, this is equivalent to N129,851,545,381 billion naira. The critical causes of deviation include the budget financing target of N23.327,584,093 billion for which only N19,111,323,583 (82%) billion was realized and also from the opening balance budget of N17,715,817,337 billion, whereas N17.7 billion, representing about 100% was realized.

On the expenditure side, the actual total expenditure is about N111,593,109,141 billion (86%) less than the budgeted amount which was N129,851,545,380 billion. Out of the total Capital expenditure budget of N61,006,458,845 billion, the actual capital expenditure was N39,415,209,478 billion. This indicates that capital expenditure witnessed the least performance which is circa 65%. The inability of the state to access the desired level of financing (loan from the World Bank) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 53% more than the budget target due to creation of new MDAs which increased the running cost for the state government.

Table 1 Budget Outturn

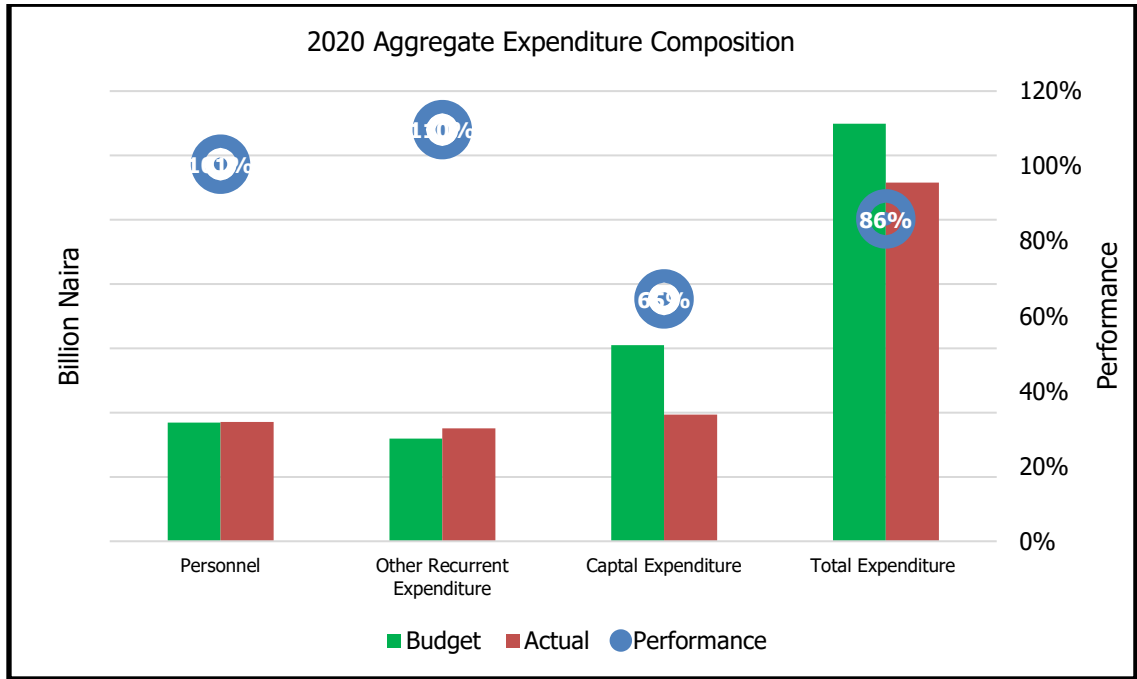
Figure 1 Budget Outturn Graphs

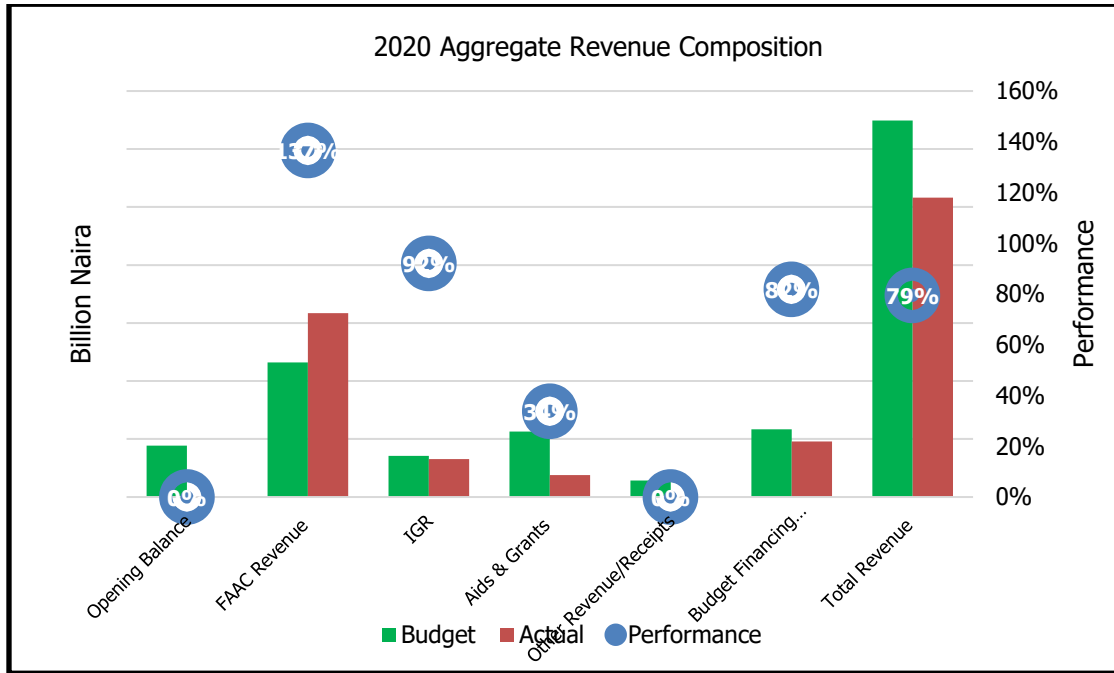
Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	17,715,817,337	17,715,817,337	-	-17,715,817,337	0.0%
FAAC Revenue	46,426,074,676	46,426,074,676	63,444,623,009	17,018,548,333	136.7%

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IGR	14,157,421,944	14,157,421,944	13,039,294,812	-1,118,127,132	92.1%
Aids & Grants	22,565,896,274	22,565,896,274	7,626,000,000	-14,939,896,274	33.8%
Other Revenue/Receipts	5,658,751,057	5,658,751,057	-	-5,658,751,057	0.0%
Budget Financing (Loans)	23,327,584,093	23,327,584,093	19,111,323,585	-4,216,260,508	81.9%
Total Revenue	129,851,545,381	129,851,545,381	103,221,241,406	-26,630,303,975	79.5%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	36,888,849,794	36,888,849,794	37,090,884,583	-202,034,789	100.5%
Other Recurrent Expenditure	31,956,236,742	31,956,236,742	35,087,015,080	-3,130,778,338	109.8%
Capital Expenditure	61,006,458,845	61,006,458,845	39,415,209,478	21,591,249,367	64.6%
Total Expenditure	129,851,545,381	129,851,545,381	111,593,109,141	18,258,436,240	85.9%

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





Section 2 Revenue Outturn

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

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

The total IGR performance in the last completed fiscal year was 92.5%. This performance has been as result of voluntary compliance among the potentially big tax payers in the state, the COVID – 19 impact on revenue generation as well as operational challenges in the State Board of Internal Revenue (BOIR). The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 126% and 28.04% respectively.

The critical source of Tax Revenue for BAUCHI state includes personal taxes which recorded 126% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (126%) because it is generally deducted at source. As indicated in the Table 2 below, except for property tax, Withholding Tax, fines general, fess general and earnings general, the actual realized short fall of the budgeted amount for all other revenue sources.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N9,432,129,056 billion. Strengthening the BOIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BOIR are the Office of the Accountant General which had a final budget in the tune of N3,257,477,436 billion while the actual realized was N1,007,362,378 billion, representing 31% outturn; and the Ministry of Land and Survey with a budget of N66,000,000 Million and N18,203,110 million as actual; implying 28% performance.

This information is presented in Table 3 below.

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	9,268,892,593	-	11,679,914,906	11,679,914,906	
Personal Taxes:	9,268,892,593	-	11,679,914,906	11,679,914,906	
Personal Income Tax (PAYE)	7,886,595,325		11,389,484,491	11,389,484,491	
Personal Income Tax (Direct Assessment)	363,227,600		77,747,358	77,747,358	
Penalty For Offences & Interest	1,019,069,668		212,683,057	212,683,057	
Other Personal Tax N.E.C				-	
Other Taxes:	-	-	-	-	
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax				-	
Other Taxes N.E.C				-	
Non-Tax Revenue:	4,846,691,851	-	1,359,379,907	1,359,379,907	
Licences General	103,639,288		87,029,013	87,029,013	
Fees – General	654,804,200		234,707,735	234,707,735	
Fines – General	25,634,410		12,166,100	12,166,100	
Sales – General	305,280,000		18,252,495	18,252,495	
Earnings – General	484,499,868		1,502,456	1,502,456	
Rent On Government Buildings – General	33,440,613		30,036,933	30,036,933	
Rent on Land and Others – General	14,000,000		15,670,025	15,670,025	
Repayments	1,525,224,468		542,219,270	542,219,270	
Investment Income	235		163,512,592	163,512,592	
Interest Earned	1,699,388,771		253,723,288	253,723,288	
Reimbursement	780,000		560,000	560,000	
Miscellaneous Income				-	
Independent Revenue (IGR)	14,115,584,444	-	13,039,294,812	13,039,294,812	

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

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
BOARD OF INTERNAL REVENUE	9,432,129,056		11,928,480,437	11,928,480,437	
OFFICE OF THE ACCOUNTANT GENERAL	3,257,477,436		1,007,362,378	1,007,362,378	
MINISTRY OF LANDS AND SURVEY	66,000,000		18,203,110	18,203,110	
COLLEGE OF NURSING AND MIDWIFERY	8,685,950		15,657,900	15,657,900	
SHARI'A COURT OF APPEAL	13,493,890		13,178,725	13,178,725	
GOVERNOR'S OFFICE	5,370,000		11,830,000	11,830,000	
MINISTRY OF JUSTICE	20,000,000		9,699,777	9,699,777	
JUDICIARY	20,876,070		7,466,680	7,466,680	
MINISTRY OF WORKS AND TRANSPORT	31,009,000		7,147,900	7,147,900	
ATAP	116,090,000		3,396,600	3,396,600	
Other Revenue Collecting Agencies	1,144,453,043	-	16,871,306	16,871,306	
Independent Revenue (IGR)	14,115,584,444	-	13,039,294,812	13,039,294,812	

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

Section 3 Expenditure Outturn

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

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N39,415,209,478 billion 61. % of the total budget size of N61,006,458,845 billion while recurrent expenditure was allocated N68,845,086,536 billion, equivalent to 53% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of 39,415,209,478 billion representing 61% while actual recurrent spending was allotted the remaining N72,177,899,663 billion which is (47%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 5% more than its final budget size while the capital expenditure outturn was 61%, implying about 14% deviation of the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N30,703,054,086 billion (43%); followed by overheads which got N27,061,797,884 billion 37.5% and then allowances, social contribution and social benefits which received N6,387,830,500 billion (8.9%).

Clearly, with the exception of allowances, social contribution and social benefits which recorded 8.9% performance, all components of recurrent expenditure performed significantly more than the final budget size or had a 100% release (see Transfers in the table below). This overperformance is due to the creation of new MDAs, and the unprecedented rise in most recurrent costs which was not envisaged during budget preparation. Interestingly, public debt charges received about 11.1% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

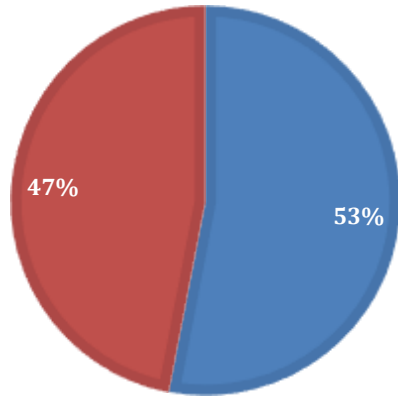
Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	29,959,495,133	23.1%	30,703,054,083	27.5%	- 743,558,950	102.5%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	6,929,354,661	5.3%	6,387,830,500	5.7%	541,524,161	92.2%
Overheads	24,653,636,745	19.0%	27,061,797,884	24.3%	- 2,408,161,139	109.8%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	7,302,599,997	5.6%	8,025,217,196	7.2%	- 722,617,199	109.9%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	68,845,086,536	53.0%	72,177,899,663	64.7%	- 3,332,813,127	104.8%
Total Capital Expenditure	61,006,458,845	47.0%	39,415,209,478	35.3%	21,591,249,367	64.6%
Total Expenditure	129,851,545,381	100.0%	111,593,109,141	100.0%	18,258,436,240	85.9%

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

Budgeted Expenditure Composition

■ Total Recurrent Expenditure ■ Total Capital Expenditure



Actual Expenditure Composition

■ Total Recurrent Expenditure ■ Total Capital Expenditure

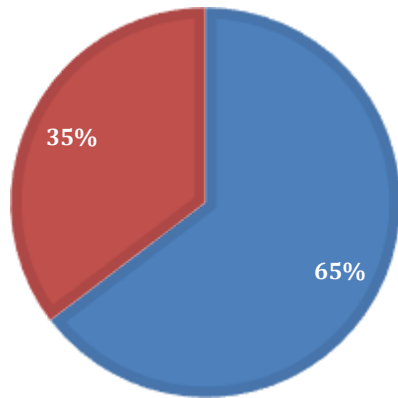


Figure 2 Expenditure Composition

Section 4 Audit Findings

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

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

Un-Received Payment Vouchers Year 2020

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Un-Attached Supporting Documents Year 2020 Un-receipted Payment Vouchers

(Un-resolved Audit Query, 2020

Non-Deduction of VAT & WHT for Supply of Tricycle Year 2020

Non-Deduction of VAT & WHT for Supply of Tricycle Year 2020

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

E: BILLS PAYABLE

F: INVESTMENTS

G: AIDS AND GRANTS

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

I: PERFORMANCE GUARANTEES

I: ADHERENCE TO PROCUREMENT PROCEDURES

Table 5 Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Querie	Nature of Queries	Amount Queried	tal Cash Expenditu	Percentage (%)
B.S.U.W.S.C.	1	Un-Receipted Payment Vouchers Year 2020	97,900,000	9,357,932,904	1.0%
Ministry of Cooperative and Poverty Alleviation	1	Un-Attached Supporting Documents Year 2020	65,235,500	594,166,250	11.0%
RUWASSA	1	Un-Attached Supporting Documents Year 2020	42,046,555	420,475,156	10.0%
BASEPA	1	Un-Approved Payment Vouchers Year 2020	24,212,150	230,099,112	10.5%
BASEPA	1	Un-Retired Advances Year 2020	14,886,818	33,486,882	44.5%
RUWASSA	1	Un-Claim Payment Vouchers Year 2020	8,026,340	420,475,150	1.9%
RUWASSA	1	Un-Authorise Payment Vouchers Year 2020	6,466,740	420,475,150	1.5%
Ministry of Cooperative and Poverty Alleviation	1	Non-Deduction of VAT & WHT for Supply of Tricycle Year 2020	6,300,000	594,166,250	1.1%
Bauchi State Library Board	1	Un-Authorise Payment Vouchers Year 2020	4,584,150	6,159,000	74.4%
BATV	1	Un-Attached Supporting Documents Year 2020	2,480,984	14,623,006	17.0%
Total Number of Queries	10		272,139,237	12,092,058,861	2.3%

Section 5 Audited Financial Statements

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

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

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

- *Statutory Allocation performed wonderfully well due to open up of the economy which allow the demand of the crude oil and production in 2020 (as a result of COVID-19 and its wider global impacts).*
- *Domestic grants also performed poorly – this is due to revenue shortages at Local Government level which results in lower than expected contributions to State managed capital projects (road construction largely).*
- *The drawdown of loans was also significantly lower than budget, due to over ambitious provision in the budget.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2021 budget.*
- *Generally expenditure was stabilize as a result of the economic activities thereby improved in the revenue performance.*
- *The State still recorded a surplus on operating activities at the end of 2020.*
- *Total cash reserves as at the end of 2020 stood at N24 billion.*

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance		17,715,817,337		17,715,817,337.02		- 17,715,817,337.02	0.0%
Statutory Allocation	49,253,546,726	31,600,805,802		31,600,805,802.00	40,544,879,326	8,944,073,524.01	128.3%
13% Derivation				-		-	
State Government Share of VAT	13,743,379,568	14,825,268,874		14,825,268,874.00	16,724,443,058	1,899,174,183.77	112.8%
Other Federation Account Distributions	2,673,239,848			-	6,175,300,625	6,175,300,624.78	
Independent Tax Revenue	6,514,158,464	9,268,892,593		9,268,892,593.00	11,679,914,906	2,411,022,312.92	126.0%
Independent Non-Tax Revenue	5,779,160,475	4,888,529,351		4,888,529,351.00	1,359,379,907	- 3,529,149,444.50	27.8%
Foreign Grants		10,953,460,248		10,953,460,248.00	7,626,000,000	- 3,327,460,248.00	69.6%
Domestic Grants		11,612,436,026		11,612,436,026.00		- 11,612,436,026.00	0.0%
Foreign Loans	14,828,052,822	9,005,001,298		9,005,001,298.00	7,111,323,585	- 1,893,677,712.87	79.0%
Domestic Loans	5,291,898,576	14,322,582,795		14,322,582,795.00	12,000,000,000	- 2,322,582,795.00	83.8%
Other Revenues	18,258,684,524	5,658,751,057		5,658,751,057.00		- 5,658,751,057.00	0.0%
Transfer from other Government Entities				-		-	
Total Revenue (a)	116,342,121,002.91	129,851,545,381.02	-	129,851,545,381.02	103,221,241,406.11	- 26,630,303,974.91	79.5%
Expenditure:							
Salaries, Wages and Allowances	30,196,671,550.52	29,229,087,030.00		29,229,087,030.00	30,191,779,346.42	- 962,692,316.42	103.3%
CRF Charges (Salary)	1,013,780,411.38	730,408,103.00		730,408,103.00	511,274,736.28	- 219,133,366.72	70.0%
Social Contributions				-		-	
Social Benefits	6,474,519,910.36	6,929,354,661.00		6,929,354,661.00	6,387,830,500.23	- 541,524,160.77	92.2%
Overheads	29,276,036,805.53	24,653,636,745.00		24,653,636,745.00	27,061,797,883.50	- 2,408,161,138.50	109.8%
Grants & Contributions				-		-	
Public Debt Charges	12,597,295,405.56	7,302,599,997.00		7,302,599,997.00	8,025,217,196.48	- 722,617,199.48	109.9%
Transfers				-		-	
Capital Expenditure	25,411,599,893.01	61,006,458,845.00		61,006,458,845.00	39,415,209,478.22	- 21,591,249,366.78	64.6%
Total Expenditure (b)	104,969,903,976.36	129,851,545,381.00	-	129,851,545,381.00	111,593,109,141.13	18,258,436,239.87	85.9%
Surplus/Deficit from Operating Activities c = (a-b)	11,372,217,026.55	11,372,217,026.55	-	18,258,436,239.87	- 8,371,867,735.02	- 44,888,740,214.78	-45.9%
Gains/Loss on Disposal of Asset				-		-	
Gain/Loss on Foreign Exchange Transaction				-		-	
Total Non-Operating Revenue/(Expenses)				-		-	
Surplus/(Deficit) from Ordinary Activities				-		-	
Net Surplus/ (Deficit) for the Period				-		-	

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

Table 7 Statement of Changes in Net Assets

Section 6 Top Sectoral Allocation

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

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

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were more than budget. The level of performance is 195% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Governor's office got the highest share of 486%, Government House received 2.3% while Judiciary received 3%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Bauchi State Water Board received actual capital expenditure more than the amount budgeted. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, infrastructure got the highest actual expenditure which is about N 7,896,543,968.79billion or 333.4% of the total capital expenditure (N39,415,209,478 billion). Ministry of Environment And Housing received N5.2 billion, equivalent to 78.5% while State Development Board got N3.8 billion (89.5%). However, Bauchi State Water Board recorded the highest performance which was 176% more than its budget but was actual expenditure 8% of the total fiscal year actual capital expenditure. Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received more capital expenditure which was about N3.4 billion (52.9%) as performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Bauchi State Water Board received the highest total actual expenditure which is about N9.4 billion (175%) of the total actual expenditure N39,6 billion, followed by Ministry of Works & Transport which got N7.9 billion (333%), Ministry of Environment And Housing received N5.2 billion (79%) while State Development Board got N3.8 billion (90%) while the health sector had an actual expenditure of N3.9 billion (52.9%). The performance shows that only Bauchi State Water Board and Ministry of Works & Transport had actual total expenditure more than the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget).

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Min. of Finance	1,162,671,292	5,653,446,419	- 4,490,775,127	486.2%	1.9%	8.9%
Governor's Office	6,115,114,321	11,924,828,697	- 5,809,714,376	195.0%	9.9%	18.7%
Bauchi State Pension Board	6,699,791,618	6,324,129,327	375,662,291	94.4%	10.9%	9.9%
Ministry of Education	5,509,769,875	5,215,723,163	294,046,712	94.7%	9.0%	8.2%
Hospitals Management Board	4,246,561,247	4,872,827,863	- 626,266,616	114.7%	6.9%	7.7%
BAHA	1,893,736,760	2,052,874,544	- 159,137,784	108.4%	3.1%	3.2%
The Judiciary	1,865,436,381	1,926,172,698	- 60,736,317	103.3%	3.0%	3.0%
College Of Education, Azare	1,943,701,548	1,899,023,552	44,677,996	97.7%	3.2%	3.0%
Govt House	1,387,535,574	1,776,539,993	- 389,004,419	128.0%	2.3%	2.8%
Office of The Accountant General	1,627,642,019	1,624,157,639	3,484,380	99.8%	2.6%	2.6%
Other MDA Expenditure	29,087,720,266	20,371,683,837	8,716,036,429	70.0%	47.3%	32.0%
Total (Except Other MDA Expenditure)	32,451,960,635	43,269,723,893	- 10,817,763,258	133.3%	52.7%	68.0%
Total Budgeted Expenditure	61,539,680,901	63,641,407,730	- 2,101,726,829	103.4%		

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

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Bauchi State Water Board	5,329,005,997	9,357,932,904	- 4,028,926,907	175.6%	8.7%	23.7%
Ministry of Works & Transport	2,368,206,895	7,896,543,969	- 5,528,337,074	333.4%	3.9%	20.0%
Ministry of Environment And Housing	6,569,550,000	5,155,090,849	1,414,459,151	78.5%	10.8%	13.1%
State Development Board	4,298,670,000	3,847,686,328	450,983,672	89.5%	7.0%	9.8%
PHCDA	6,060,661,203	3,208,430,683	2,852,230,520	52.9%	9.9%	8.1%
Ministry of Finance	550,000,000	1,689,269,534	- 1,139,269,534	307.1%	0.9%	4.3%
Ministry of Education	3,775,449,523	1,568,717,808	2,206,731,715	41.6%	6.2%	4.0%
Bauchi State Comm. For Youth and Women Rehab an	1,451,819,837	905,170,974	546,648,863	62.3%	2.4%	2.3%
State INEC	521,000,000	619,958,408	- 98,958,408	119.0%	0.9%	1.6%
Ministry of Cooperatives & SME Dev't	2,924,000,000	594,166,250	2,329,833,750	20.3%	4.8%	1.5%
Other MDA Expenditure	27,158,095,390	4,572,241,771	22,585,853,619	16.8%	44.5%	11.6%
Total (Except Other MDA Expenditure)	33,848,363,455	34,842,967,707	- 994,604,252	102.9%	55.5%	88.4%
Total Budgeted Expenditure	61,006,458,845	39,415,209,478	21,591,249,367	64.6%		

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

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF ENVIRONMENT AND HOUSING	14,926,799,000	5,155,090,849	9,771,708,151	34.5%	8.1%	4.6%
MINISTRY OF WORKS AND TRANSPORT	12,728,000,000	8,508,435,464	4,219,564,536	66.8%	6.9%	7.7%
STATE DEVELOPMENT BOARD	12,930,224,392	4,117,466,332	8,812,758,060	31.8%	7.0%	3.7%
BAUCHI STATE URBAN WATER AND SEWERAGES	5,360,000,000	9,405,094,380	- 4,045,094,380	175.5%	2.9%	8.5%
MINISTRY OF LANDS AND SURVEY	4,030,038,730	96,150,937	3,933,887,794	2.4%	2.2%	0.1%
MIN OF COOPERATIVES AND SME DEVELOPMENT	3,876,000,000	599,828,250	3,276,171,750	15.5%	2.1%	0.5%
RUWASSA	3,802,550,000	633,465,179	3,169,084,821	16.7%	2.1%	0.6%
MINISTRY OF NATURAL RESOURCES	2,481,910,000	581,205,220	1,900,704,780	23.4%	1.3%	0.5%
MINISTRY OF FINANCE	2,141,000,000	15,367,933,150	- 13,226,933,150	717.8%	1.2%	13.8%
STATE UNIVERSAL BASIC EDUCATION	9,237,204,674	388,798,199	8,848,406,475	4.2%	5.0%	0.4%
Other MDA Expenditure	113,768,210,977	66,228,366,444	47,539,844,533	58.2%	61.4%	59.6%
Total (Except Other MDA Expenditure)	71,513,726,796	44,853,467,961	26,660,258,836	62.7%	38.6%	40.4%
Total Budgeted Expenditure	185,281,937,773	111,081,834,405	74,200,103,368	60.0%		

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

Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph

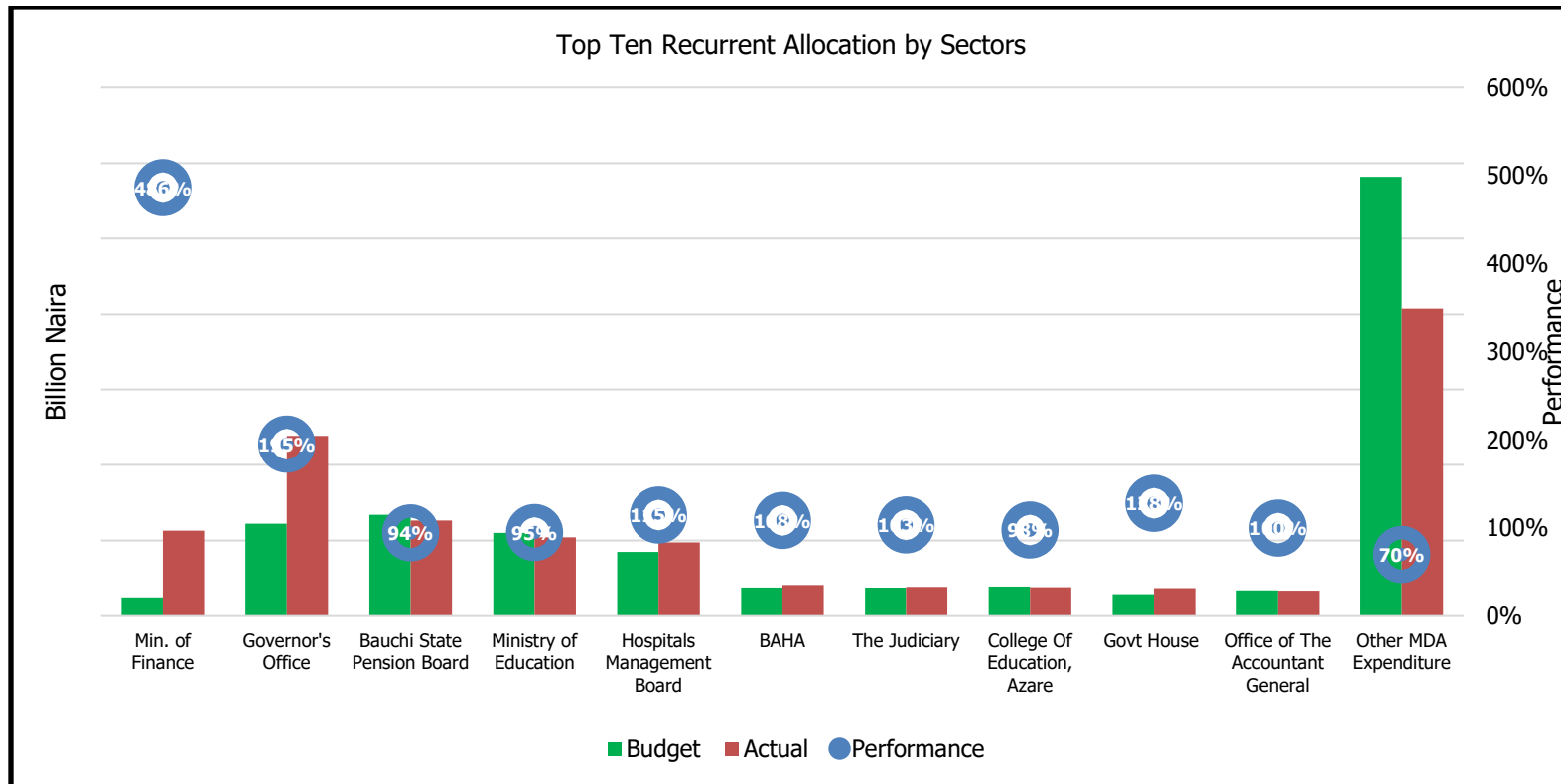


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

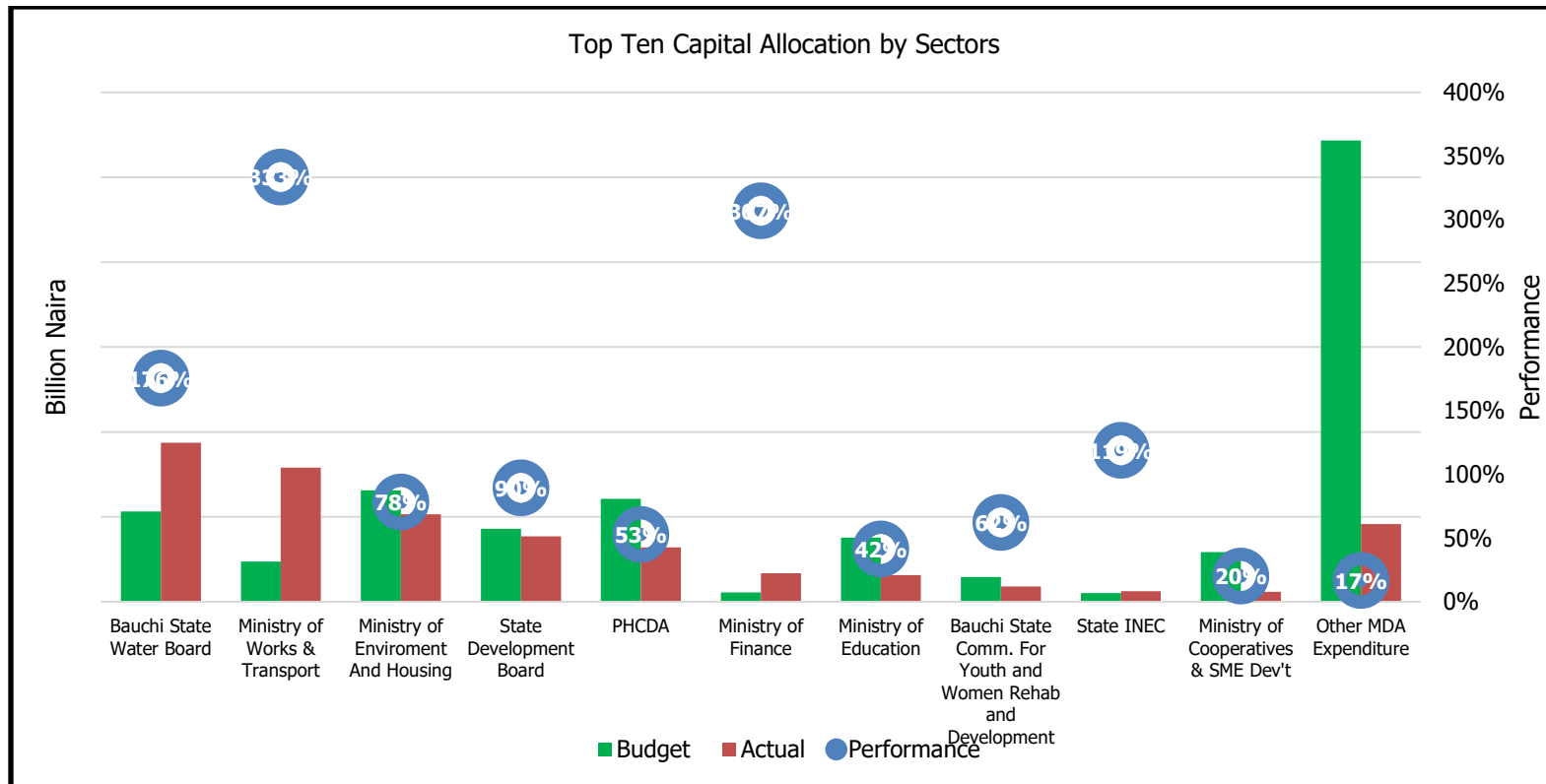
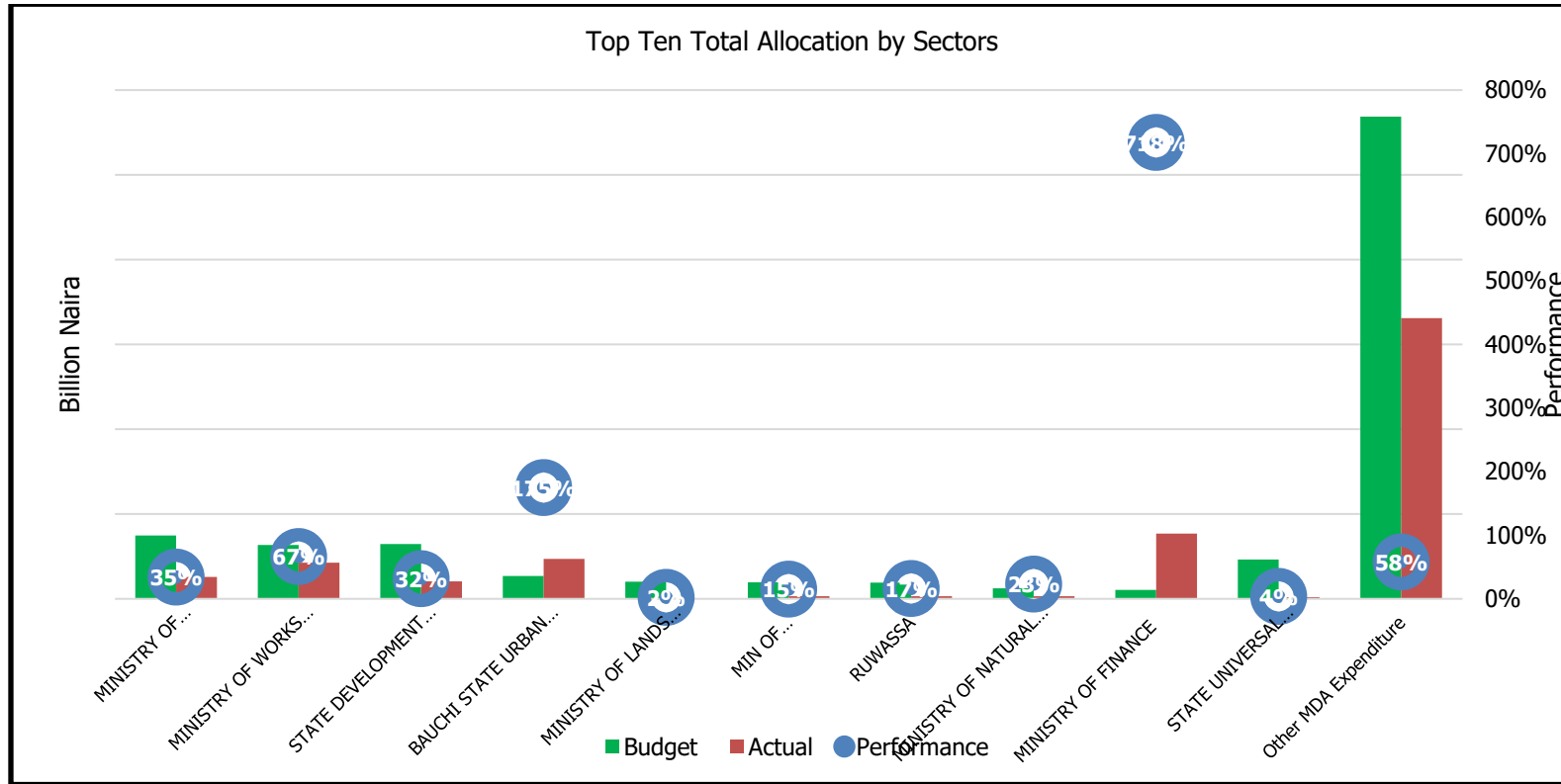


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 7 Top Value Capital Projects

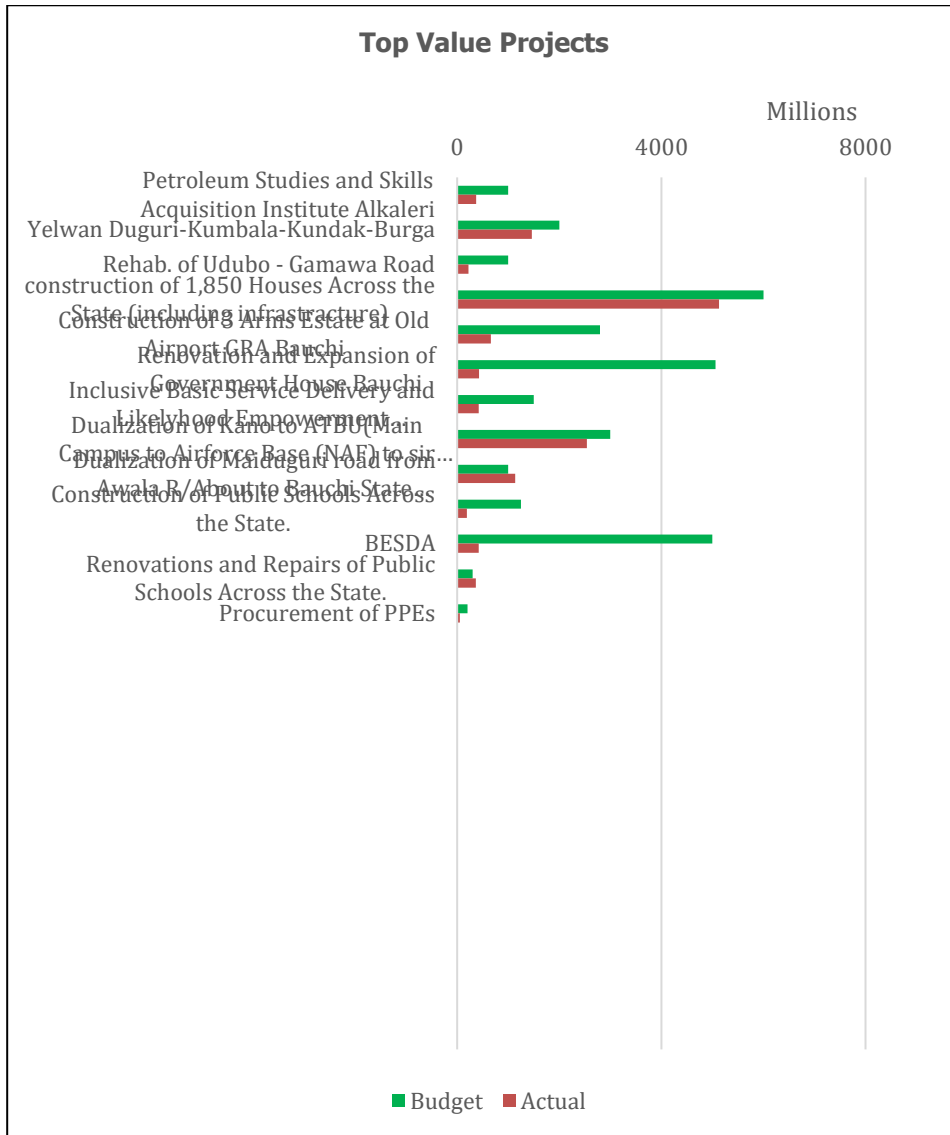
*This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.
The top value capital project where are various stage and will be a roll over to next financial year.*

Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Petroleum Studies and Skills Acquisition Institute Alkale	20530200	12030005500227	Min of Natural Resources	1,000,000,000	373,896,278	626,103,722	37.4%	Ongoing
Yelwan Duguri-Kumbala-Kundak-Burga	20530102	54170007310150	Min Of Works& Transport	2,000,000,000	1,459,738,792	540,261,208	73.0%	Ongoing
Rehab. of Udubo - Gamawa Road	20520717	54170007810170	Min Of Works& Transport	1,000,000,000	218,913,978	781,086,022	21.9%	Complete
construction of 1,850 Houses Across the State (includi	20530200	02090009820552	Min of Environment	6,000,000,000	5,130,662,491	869,337,509	85.5%	Ongoing
Construction of 3 Arms Estate at Old Airport GRA Baur	20530200	02090009820552	Min of Environment	2,800,000,000	662,900,115	2,137,099,885	23.7%	Ongoing
Renovation and Expansion of Government House Baur	20530200	02090009820552	Min of Environment	5,058,500,000	427,091,676	4,631,408,324	8.4%	Ongoing
Inclusive Basic Service Delivery and Likelyhood Empo	20530200		RUWASSA	1,500,000,000	420,475,156	1,079,524,844	28.0%	Ongoing
Dualization of Kano to ATBU(Main Campus to Airforce	20530200	44170008860250	State Development Board	3,000,000,000	2,540,841,798	459,158,202	84.7%	Ongoing
Dualization of Maiduguri road from Awala R/About to B	20530200	44170008860250	State Development Board	1,500,000,000	1,136,136,198	363,863,802	75.7%	Ongoing
Construction of Public Schools Across the State.	20530200		STATE UNIVERSAL BASI	1,250,000,000	191,882,951	1,058,117,049	15.4%	Ongoing
BESDA	20530200		STATE UNIVERSAL BASI	5,000,000,000	424,592,268	4,575,407,732	8.5%	Ongoing
Renovations and Repairs of Public Schools Across the	20530200		STATE UNIVERSAL BASI	380,000,000	365,027,592	14,972,408	96.1%	Ongoing
Procurement of PPEs			MINISTRY OF HEALTH	200,000,000	49,399,319	150,600,681	24.7%	Complete
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* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 6 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

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

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

Only Six citizens nominated projects were included in the 2020 Budget – those being the Urban Water Project, Family Homes, Health Care Centres, Construction/Rehabilitation of School, Youth and Women Rehab and Development and Kaura Economic Empowerment Programme and Small and Medium Enterprise (KEEP & SME)

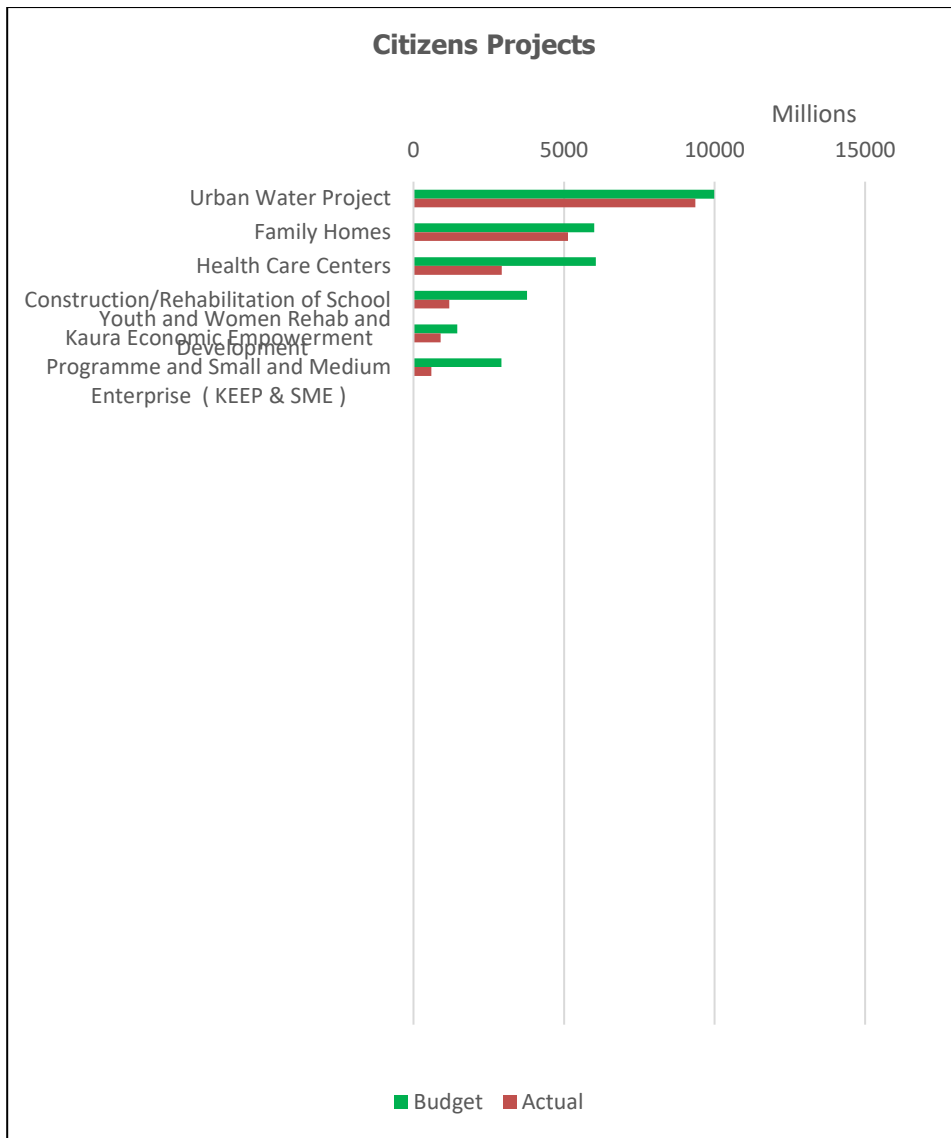
Table 12 Citizens Nominated Projects

Bauchi State Government 2020 Citizens Accountability Report

Citizens Nominated Projects									
Project	Project Location	Programme Code	MDA Responsible	20 Final Budget	20 Actual Amount	Variance*	Performance (%)*	Completion Status	
Urban Water Project	Bauchi Local Gov't	26100011260443	Bauchi State Water Board	9,985,005,997	9,357,932,904	627,073,093	93.7%	Complete	
Family Homes	Across the State (these Are housing Project that cut across the Six Local Government which Include , Bauchi, Dass, Jamaáre, Katagum, Misau and Ningi)	02090009820552	Ministry of Enviroment And	6,000,000,000	5,130,662,491	869,337,509	85.5%	Ongoing	
Health Care Centers	Across the State (20 Local Governments)	40002305052046	PHCDA	6,060,661,203	2,933,431,578	3,127,229,625	48.4%	Ongoing	
Construction/Rehabilitation of School	Across the State (20 Local Governments)	54705000714017	Ministry of Education	3,775,449,523	1,190,829,007	2,584,620,516	31.5%	Ongoing	
Youth and Women Rehab and Development	Across the State Construction of Skills Acquisition centre, (One at each Senetorial Zone)	18090000612453	Bauchi State Comm. For	1,451,819,837	905,170,974	546,648,863	62.3%	Ongoing	
Kaura Economic Empowerment Programme and Small and Medium Enterprise (KEEP & SME)	Across the State (20 Local Governments)	12030005500227	Ministry of Cooperatives &	2,924,000,000	594,166,250	2,329,833,750	20.3%	Complete	
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* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

*The FY 2020 Audited Annual Financial Statements for Bauchi State can be found on the State Government Website, at the following specific address: www.bauchi.state.gov.ng/budget-reports/
Bauchi State Government published the Audited Annual Financial Statements on the 27th July 2021. Subsequently, two town hall consultations were held on the 30th March and 16th July 2021 to present the Financial Statements. The events were also broadcast via Zoom with the details for the physical and virtual events having been advertised in Three daily national newspapers (Guardian, Leadership and Daily Trust).*