

Bauchi State Government

Budget of Accomplishment & Renewed Commitment

2022 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) 2021 and reports on State budget revenue and expenditure for 2022.

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 2022 – 2024 Multi-Year Budget Framework (MYBF) consisting of the Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP), and Budget Policy Statement (BPS) among others were developed in accordance with the International Public Financial Management best practices to guide policymakers and implementing agencies to achieve effective Budget Preparation.

Further to this, in the course of the preparation and production of the MTEF document, all the key Budget components (Revenue and Expenditure) have been well articulated and adjusted so as to fit into the priorities of the Government. The projection has, to a large extent, provided a realistic fiscal outline as highlighted in the State's policy priorities and objectives. Hence, the focus of the year 2021 Budget is to help strengthen this administration's target of achieving sustainable development and growth as well as consolidate on the gains already achieved in the midst of scarce resources. It is also in conformity of international best practices using the International Public Sector Accounting Standard (IPSAS), using the unified National Chart of Account (NCoA).

The Main thrust of the Budget is to address areas of

- a. Education;*
- b. Health;*
- c. Agriculture;*
- d. Youth and Women empowerment, job creation and community development;*
- e. Poverty reduction through establishment of small-scale industries, mining, tourism and cooperative societies;*
- f. Infrastructure through provision and rehabilitation of roads, including urban and rural roads; and*
- g. Water Sanitation and hygiene.*

*The State projected the sum of **N 197,475,607,144** for the year 2022, which was made up of Revenue and Expenditure. The 2022 Aggregate Expenditure Composition of Recurrent and Capital Expenditure stood at.*

- 1. Recurrent Expenditure stood at N85, 057,580,519.**
- 2. Capital Expenditure stood at N 112,418,026,625.**

FAAC Revenue	52,711,502,254	52,711,502,254	47,152,761,981	- 5,558,740,273	89.5%

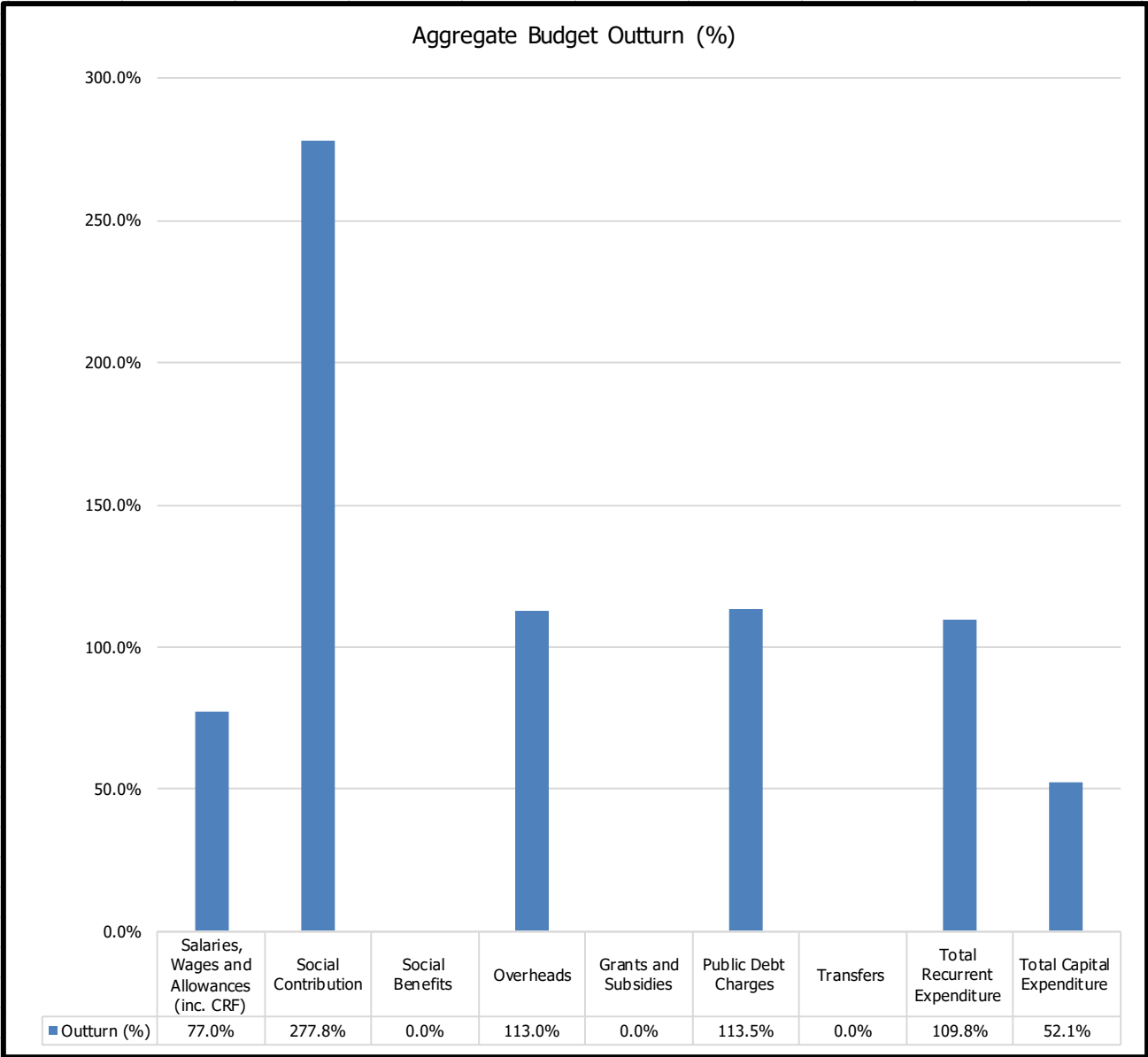
Section 1 Budget Outturn

Bauchi State Government 2021 Citizens Accountability Report

Budget Outturn (Originally Approved vs Actual)					
2022 Revenue Composition Performance					
2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance	15,887,944,509	15,887,944,509	5,381,858,682	- 10,506,085,827	33.9%
FAAC Revenue	84,746,428,845	84,746,428,845	80,855,864,963	- 3,890,563,882	95.4%
IGR	23,833,380,277	23,833,380,277	25,233,999,683	1,400,619,406	105.9%
Aids & Grants	26,929,790,890	26,929,790,890	10,053,300,525	- 16,876,490,365	37.3%
Other Revenue/Receipts				-	
Budget Financing (Loans)	46,078,062,623	46,078,062,623	38,035,902,286	- 8,042,160,337	82.5%
Total Revenue	197,475,607,144	197,475,607,144	159,560,926,139	- 37,914,681,005	80.8%
2022 Expenditure Performance by Economic Type					
2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	37,300,371,088	37,300,371,088	36,103,422,461	1,196,948,627	96.8%
Other Recurrent Expenditure	47,757,209,431	47,757,209,431	40,154,030,555	7,603,178,876	84.1%
Capital Expenditure	112,418,026,625	112,418,026,625	58,595,443,690	53,822,582,935	52.1%
Total Expenditure	197,475,607,144	197,475,607,144	134,852,896,705	62,622,710,439	68.3%

* 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 1 Budget Outturn



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 buffer 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 208.1%. This performance has not been unconnected to the blockage by the introduction of Single Treasury Account (TSA) among the potentially big tax payers in the state, on revenue generation as well as operational challenges in the State Board of Internal Revenue (BIR). The IGR has two broad categories, namely the Tax Revenue and Non-Tax Revenue. The outturn for the tax and non-tax revenue was 99.2% and 86.8% respectively.

The critical source of Tax Revenue for Bauchi state include personal taxes which recorded 97.5% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (97.5%) because it is generally deducted at source.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N 18.7 billion but N 16.2 billion, equivalent to 86.8%. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Ministry of Works and Transports which had a final budget in the tune of N 95.2 Million while the actual realized was N125.5 Million, representing 130% outturn; and the Ministry of Justice with a budget of N100,000,000 Million and N180.3 million as actual; implying 183.3% performance.

The MDAs with the highest level of outturn include the Ministry of Transport 131.8 %, Ministry of Justice 180.3% and State Development Board, Judiciary Sharia Court of Appeal Governor's Office, while the least performing MDA is the Ministry of Agriculture and Natural Resources 10 % .

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue				-	
Personal Taxes:	18,723,976,240			-	
Personal Income Tax (PAYE)	2,103,000,000	2,103,000,000	36,153,712	- 2,066,846,288	1.7%
Personnal Income Tax (Direct Assessment Taxes)	16,620,976,240	16,620,976,240	16,206,912,522	- 414,063,718	97.5%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	18,723,976,240	18,723,976,240	16,243,066,234	- 2,480,910,006	86.8%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax	1,811,835,623	1,811,835,623	669,577,548	- 1,142,258,075	37.0%
Other Taxes N.E.C	1,500,000	1,500,000	35,009,126	33,509,126	2333.9%
Non-Tax Revenue:	3,964,128,391	3,964,128,391	8,248,487,649	4,284,359,259	208.1%
Licences General	200,700,000	200,700,000	44,722,700	- 155,977,300	22.3%
Fees – General	1,786,428,858	1,786,428,858	2,444,703,789	658,274,931	136.8%
Fines – General	43,200,000	43,200,000	18,636,134	- 24,563,866	43.1%
Sales – General	325,435,997	325,435,997	4,464,280	- 320,971,717	1.4%
Earnings – General	467,372,560	467,372,560	2,527,240	- 464,845,320	0.5%
Rent On Government Buildings – General	22,331,000	22,331,000	7,538,409	- 14,792,591	33.8%
Rent on Land and Others – General	116,900,000	116,900,000	273,128	- 116,626,872	0.2%
Repayments	981,559,976	981,559,976	5,690,977,316	4,709,417,340	579.8%
Investment Income	200,000	200,000	17,716,218	17,516,218	8858.1%
Interest Earned	20,000,000	20,000,000	16,885,436	- 3,114,564	84.4%
Reimbursement			43,000	43,000	
Miscellaneous Income	-	-	-	-	
Independent Revenue (IGR)	3,964,128,391	3,964,128,391	8,248,487,649	4,284,359,259	208.1%

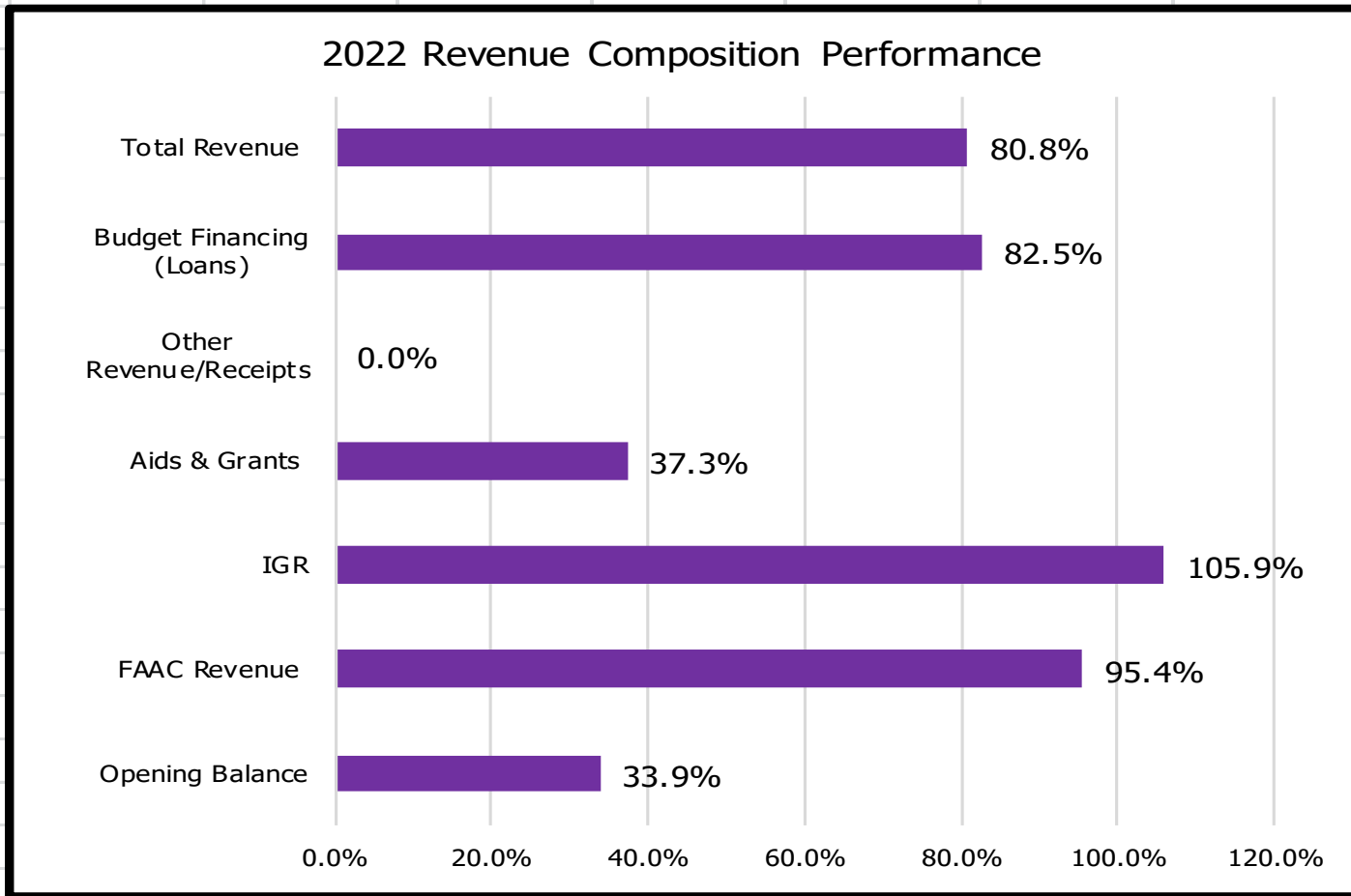
* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

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Internally Generated Revenue Performance					
By MDA:					
MDA	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue	20,925,226,240	20,849,811,863	19,047,778,611	- 1,802,033,252	91.4%
Ministry of Justice	100,000,000	100,000,000	180,316,879	80,316,879	180.3%
Ministry of Works and Transports	95,250,000	95,250,000	125,563,056	30,313,056	131.8%
GOVERNOR'S OFFICE	10,000,000	10,000,000	50,802,243	40,802,243	508.0%
Office Of the Accountant General	1,323,690,976	1,323,690,976	5,732,256,378	4,408,565,403	433.1%
Judiciary	42,500,000	42,500,000	28,857,838	- 13,642,162	67.9%
Shari'a Court Of Appeal	23,000,000	23,000,000	22,971,834	- 28,166	99.9%
BASEPA	9,340,000	9,340,000	3,332,628	- 6,007,372	35.7%
MINISTRY OF AGRICULTURE	30,900,000	30,900,000	3,100,550	- 27,799,450	10.0%
State Development Board	27,000,000	27,000,000	80,875,590	53,875,590	299.5%
Other Revenue Collecting Agencies	22,136,978,098	22,136,978,098		- 22,136,978,098	0.0%
Independent Revenue (IGR)	44,723,885,313	44,648,470,937	25,275,855,608	- 19,372,615,328	56.6%

* 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



Section 3 Expenditure Outturn

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 112,418,026,625 billion 56.9% of the total budget size of N197,475,607,144 billion while recurrent expenditure was allocated N85,057,580,519 billion, equivalent to 43.1% of the total budget size. It should be observed that the state deviated from its prioritization of capital expenditure, consequently, this was due the Global Pandemic the ravage the World Economy, the share of actual capital expenditure in the total expenditure of N112,418,026,625 billion was 58,595,443,690 billion representing 52.1% while actual recurrent spending was allotted the remaining N85,057,580,519 billion which is (43.1%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 61.5% more than its final budget size while the capital expenditure outturn was 52.1%, implying about 47.8% deviation or N53.8 billion less than the final capital budget size.

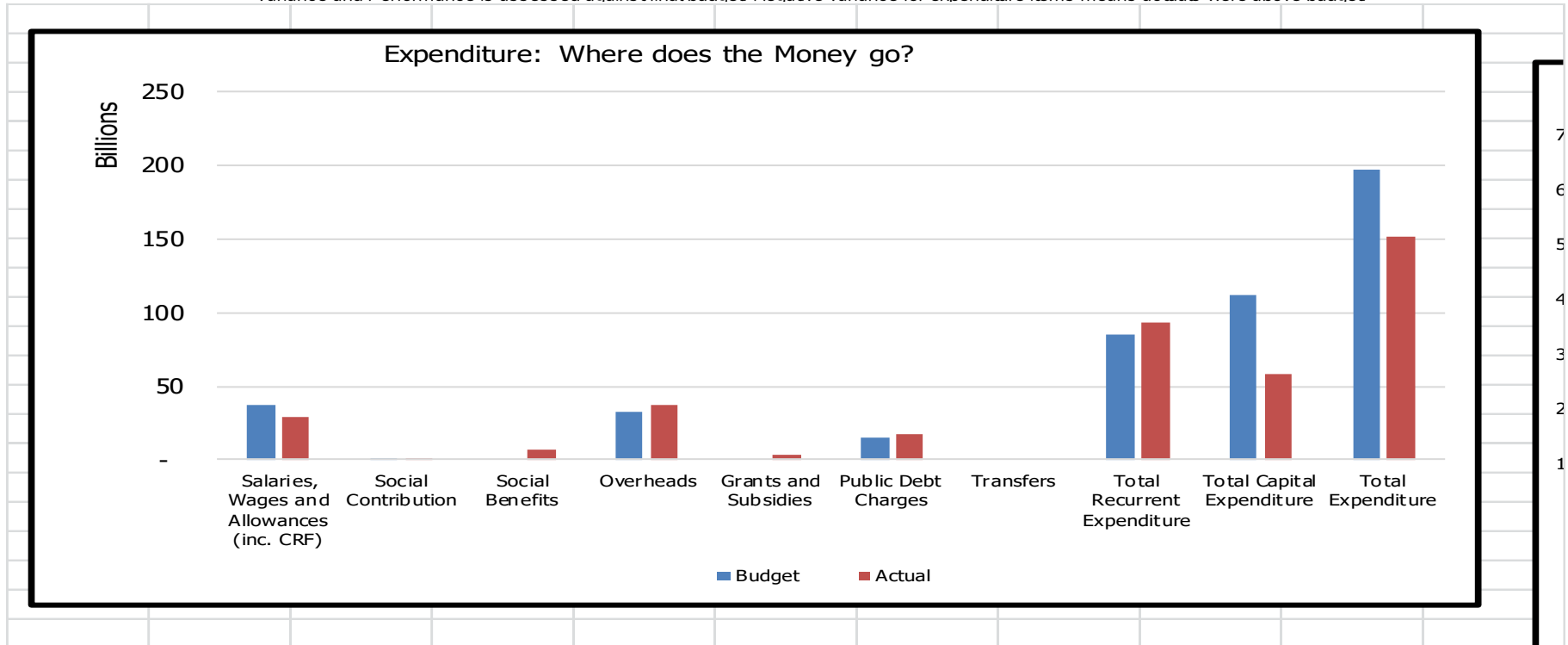
The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N37.2 billion (18.9%); followed by overheads which got N32.6 billion 16.5% and then allowances, social contribution and social benefits which received N15.1 billion (7.6%).

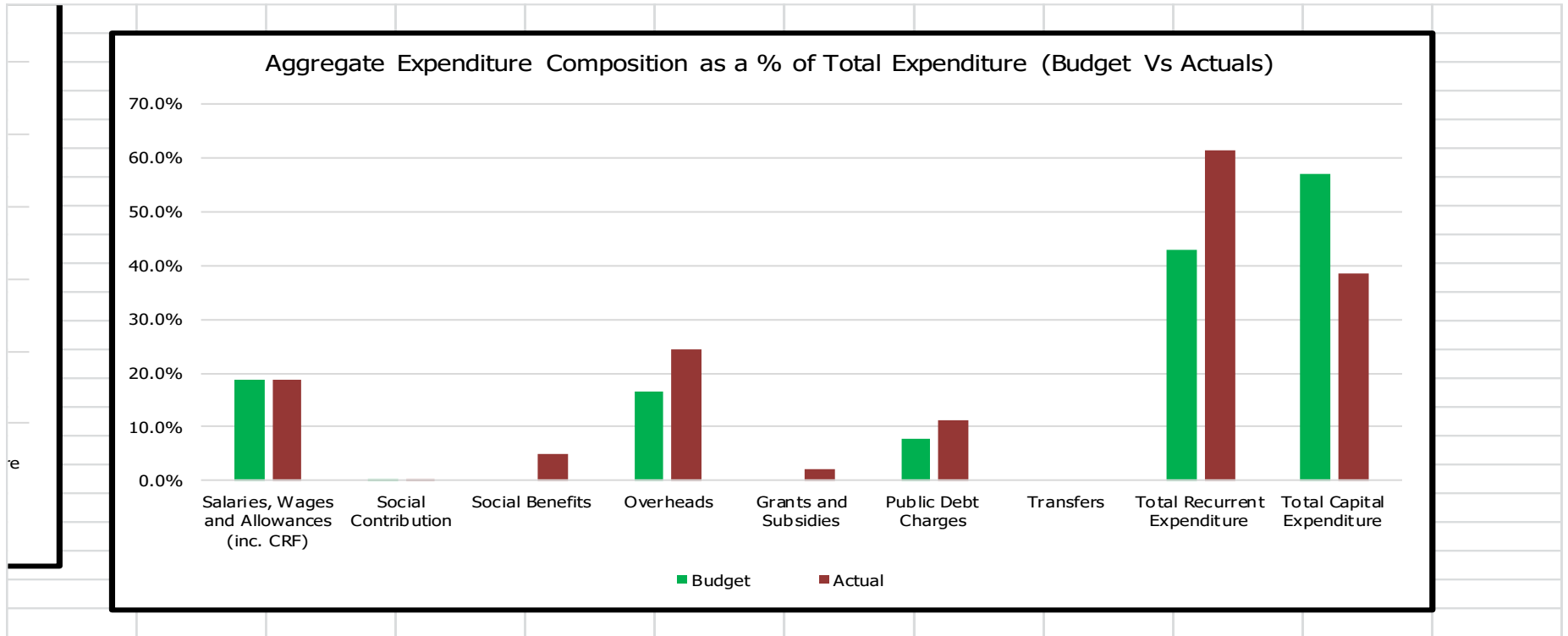
Clearly, with the exception of allowances, social contribution and social benefits which recorded 4.8% performance, all components of recurrent expenditure performed significantly. This performance is well monitored to avoid over expenditure by MDAs. Interestingly, in the preparation of the Budget public debt charges, the head was allocated about 7.6% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially Gratuity and contractors' arrears.

Bauchi State Government 2021 Citizens Accountability Report

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	37,285,371,088	18.9%	28,717,423,091	18.9%	8,567,947,997	77.0%
Social Contribution	15,000,000	0.0%	41,669,961	0.0%	- 26,669,961	277.8%
Social Benefits		0.0%	7,344,329,409	4.8%	- 7,344,329,409	
Overheads	32,651,405,302	16.5%	36,903,399,634	24.3%	- 4,251,994,332	113.0%
Grants and Subsidies		0.0%	3,250,630,920	2.1%	- 3,250,630,920	
Public Debt Charges	15,105,804,129	7.6%	17,151,711,676	11.3%	- 2,045,907,547	113.5%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	85,057,580,519	43.1%	93,409,164,691	61.5%	- 8,351,584,172	109.8%
Total Capital Expenditure	112,418,026,625	56.9%	58,595,443,690	38.5%	53,822,582,935	52.1%
Total Expenditure	197,475,607,144	100.0%	152,004,608,381	100.0%	45,470,998,763	77.0%

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





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

1. Duplication of Payment of Salary
2. None Refund of I O U granted to some Individuals
3. Un authorised Payment of Hardship Allowance

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

1. Payment of Contractors without Acknowledgement of Receipt no Payment Voucher by the Recipient
2. Unpresented Document

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

1. Payment without Supporting Document

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

E: BILLS PAYABLE

F: INVESTMENTS Un Accounted Revenue

G: AIDS AND GRANTS

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

I: PERFORMANCE GUARANTEES

I: ADHERENCE TO PROCUREMENT PROCEDURES

Table 4 Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
MINISTRY OF ENVIRONMENT AND HOUSING	4	Un - justified Contract sum for Accommodation/Furniture/Cost of Labour/Cost of Project Progress Photograph and Un - Procured Project Vehicles	73,652,312	8,552,415,643	0.9%
Ministry of Education	1	Defaulters of Registration, Renewal Fees by Private Schools	18,000,000	825,608,693	2.2%
Ministry of Commerce & Industry	1	Un - Attached Supporting Documents	4,562,675	47,582,963	9.6%
Ministry of Commerce & Industry (Yankari Game Reserve)	1	None - Execution of Borndown VIP 2	4,524,720	62,709,265	7.2%
Hospital Management Board (General Hospital Das)	2	Un - Accounted Revenue	3,690,559	194,764,261	1.9%
Bauchi State Tourism Board	2	Un-Authored Payment Vouchers	1,285,300	1,831,250	70.2%
Ministry of Tourism and Culture	2	Outstanding Annual Hotel Renewal Fees 2022	1,070,000	23,057,045	4.6%
Total Number of Queries	13		106,785,566	9,707,969,120	1.1%

Section 5

Section 6 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.

The tables provide a more detailed breakdown of revenues and expenditures in 2022. Some of the highlights (major variances) are as follows:

- Statutory Allocation performed very well due to open up crude oil and production in 2022 (as a result of demand from the prospective buyers while COVID 19 is subsiding).*
- Domestic grants also performed poorly – this is due to revenue shortages at Local level which results in lower than expected contributions to State managed capital projects (road construction largely).*
- The drawdown of loans was also significantly alright 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 2022 budget.*
- Generally, expenditure was average due to low revenue performance – with cuts needing to be made across the board.*
- The State still recorded a surplus on operating activities at the end of 2022.*

Table 5 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2021)	Originally Approved 2022 Budget	2022 Supplementary Budget	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	24,738,004.737	15,887,944.509		15,887,944.509.00	5,381,858.682	- 10,506,085,826.92	33.9%
Statutory Allocation	42,356,041.197	64,938,107.748		64,938,107,747.96	45,409,023,691	- 19,529,084,057.05	69.9%
13% Derivation			-	-		-	
State Government Share of VAT	23,962,838,566	2,500,000,000		2,500,000,000.00	28,919,491,073	26,419,491,072.90	1156.8%
Other Federation Account Distributions	4,796,720,784	17,308,321,097		17,308,321,097.00	6,527,350,199	- 10,780,970,898.19	37.7%
Independent Tax Revenue	17,902,447,968	18,723,976,240		18,723,976,240.00	25,233,999,683	6,510,023,443.39	134.8%
Independent Non-Tax Revenue		2,982,568,415		2,982,568,415.00		- 2,982,568,415.00	0.0%
Foreign Grants	6,850,707,312	5,095,641,599		5,095,641,599.00	8,875,747,667	3,780,106,068.00	174.2%
Domestic Grants	476,975,668	11,003,799,401		11,003,799,401.00	1,177,552,858	- 9,826,246,542.82	10.7%
Foreign Loans	676,733,637			-	18,055,556	18,055,556.00	
Domestic Loans	38,590,176,998			-	38,035,902,286	38,035,902,285.70	
Other Revenues	8,280,246			-		-	
Transfer from other Government Entities				-		-	
Total Revenue (a)	160,358,927,111.46	138,440,359,008.96	-	138,440,359,008.96	159,578,981,694.97	21,138,622,686.01	115.3%
Expenditure:							
Salaries, Wages and Allowances		34,716,396,872.00		34,716,396,872.00		34,716,396,872.00	0.0%
CRF Charges (Salary)		2,568,974,216.00		2,568,974,216.00		2,568,974,216.00	0.0%
Social Contributions		15,000,000.00		15,000,000.00		15,000,000.00	0.0%
Social Benefits				-		-	
Overheads		32,651,405,302.00		32,651,405,302.00		32,651,405,302.00	0.0%
Grants & Contributions				-		-	
Public Debt Charges		15,105,804,129.00		15,105,804,129.00		15,105,804,129.00	0.0%
Transfers				-		-	
Capital Expenditure		112,418,026,625.00				-	
Total Expenditure (b)	-	197,475,607,144.00	-	85,057,580,519.00	-	85,057,580,519.00	0.0%
Surplus/Deficit from Operating Activities c = (a-b)	160,358,927,111.46	- 59,035,248,135.04	-	53,382,778,489.96	159,578,981,694.97	- 63,918,957,832.99	298.9%
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 6 Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2022			-
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2022	-	-	-

Section 7 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.

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 within their budget. The level of performance varies across all the MDAs/sectors and the share for each sector is varies both as a percentage of budget and actual expenditure. Governor's Office got the highest share of 26.1%, Education 5.8% and Judiciary received 2.3%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Ministry of Works and Transport received actual capital expenditure amount N33, 164,931,865. All the other MDAs listed had actual capital expenditure within their respective budget size. As indicated in the table 9, infrastructure got the highest actual expenditure which is about N33, 164,931,865 billion or 45.5% of the total capital expenditure (N45.5billion). Ministry of Housing and Environment received N9.28billion, equivalent to 10.1%. However, State Development Board recorded the vote of N7.9billion recorded the performance which was (38.8%). Bauchi State Comm. For Youth and Women Rehab and Development received the lowest capital expenditure 802,500,000 while actual capital of 426,042,241 expenditure stood and it Budgetary Provision. Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received one the lowest capital expenditure which was about N3.0 billion (4.4%%) and as low as 2.9% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Ministry of Works and Transport received the highest total actual expenditure which is about N41.8 billion (45.5%) of the total actual expenditure N33.1 billion, followed by Ministry of Environment and Housing received N9.2 billion (10.1%) while Bauchi State Development Board got N7.9 billion (8.7%) while the health sector had an actual expenditure of N9.9 billion (10.9%). The performance shows that only Ministry of Works and Transport had actual total expenditure 41.8billion of the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget).

Table 7 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Agriculture And Rural Development	1,203,325,021	949,165,442	254,159,580	78.9%	1.1%	1.0%
Bauchi State House of Assembly	2,836,948,617	1,918,312,993	918,635,623	67.6%	2.7%	2.1%
SSG's Office (Governor's Office)	26,101,889,374	25,709,697,268	392,192,106	98.5%	24.6%	27.5%
The Judiciary	2,728,966,370	1,781,897,776	947,068,594	65.3%	2.6%	1.9%
Ministry of Education	5,858,666,761	5,100,062,397	758,604,364	87.1%	5.5%	5.5%
Aminu Sale College of Education, Azare	2,008,044,807	1,842,359,142	165,685,665	91.7%	1.9%	2.0%
Ministry of Finance	21,072,057,885	20,948,215,957	123,841,928	99.4%	19.9%	22.4%
Govt House	2,682,158,100	2,369,835,988	312,322,112	88.4%	2.5%	2.5%
Hospital Management Board	4,883,255,021	4,854,965,630	28,289,391	99.4%	4.6%	5.2%
ATAPoly Bauchi	1,414,386,459	1,703,586,180	-289,199,721	120.4%	1.3%	1.8%
Other MDA Expenditure	35,314,936,651	26,231,065,919	9,083,870,731	74.3%	33.3%	28.1%
Total (Except Other MDA Expenditure)	70,789,698,415	67,178,098,772	3,611,599,643	94.9%	66.7%	71.9%
Total Budgeted Expenditure	106,104,635,065	93,409,164,691	12,695,470,374	88.0%		

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

Table 8 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Transport	41,829,177,572	33,164,931,865	8,664,245,706	79.3%	45.5%	56.6%
Ministry of Environment And Housing	9,289,377,223	8,552,415,643	736,961,580	92.1%	10.1%	14.6%
Ministry of Information and Communication	874,726,914	717,493,881	157,233,033	82.0%	1.0%	1.2%
Ministry of Health	3,385,432,727	626,446,399	2,758,986,328	18.5%	3.7%	1.1%
Primary Health Care Dev't Agency	6,583,300,000	6,200,237,681	383,062,319	94.2%	7.2%	10.6%
Office of the Head of Civil Service	653,391,714	606,867,885	46,523,829	92.9%	0.7%	1.0%
Bauchi State Comm. For Youth and Women Rehab an	802,500,000	376,457,759	426,042,241	46.9%	0.9%	0.6%
State Development Board	7,958,844,747	3,090,955,531	4,867,889,216	38.8%	8.7%	5.3%
Ministry of Power, Science & Technology	2,396,000,000	655,514,370	1,740,485,630	27.4%	2.6%	1.1%
Ministry of Finance	2,723,000,000	2,133,502,442	589,497,558	78.4%	3.0%	3.6%
Other MDA Expenditure	15,480,204,682	2,470,620,234	13,009,584,448	16.0%	16.8%	4.2%
Total (Except Other MDA Expenditure)	76,495,750,897	56,124,823,456	20,370,927,441	73.4%	83.2%	95.8%
Total Budgeted Expenditure	91,975,955,579	58,595,443,690	33,380,511,889	63.7%		

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

Table 9 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF WORKS AND TRANSPORT	42,445,344,312	33,658,144,571	8,787,199,741	79.3%	21.4%	22.1%
MINISTRY OF ENVIRONMENT AND HOUSING	9,469,463,621	8,716,127,756	753,335,865	92.0%	4.8%	5.7%
STATE DEVELOPMENT BOARD	8,313,868,336	3,402,942,225	4,910,926,111	40.9%	4.2%	2.2%
MINISTRY OF EDUCATION	5,964,446,761	5,139,583,857	824,862,904	86.2%	3.0%	3.4%
MINISTRY OF HEALTH	4,523,172,701	1,646,496,947	2,876,675,754	36.4%	2.3%	1.1%
BAUCHI STATE URBAN WATER AND SEWERAGES	832,790,250	404,496,308	428,293,941	48.6%	0.4%	0.3%
MINISTRY OF FINANCE	23,795,057,885	23,081,718,399	713,339,486	97.0%	12.0%	15.2%
GOVERNOR'S OFFICE	26,250,889,374	25,809,184,208	441,705,166	98.3%	13.3%	17.0%
GOVERNMENT HOUSE	2,682,158,100	2,369,835,988	312,322,112	88.4%	1.4%	1.6%
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,581,826,288	7,049,392,557	532,433,731	93.0%	3.8%	4.6%
Other MDA Expenditure	66,221,573,015	40,726,685,564	25,494,887,452	61.5%	33.4%	26.8%
Total (Except Other MDA Expenditure)	131,859,017,629	111,277,922,817	20,581,094,812	84.4%	66.6%	73.2%
Total Budgeted Expenditure	198,080,590,644	152,004,608,381	46,075,982,263	76.7%		

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

Figure 1 Top Ten Recurrent Expenditure Sectors / MDAs Graph

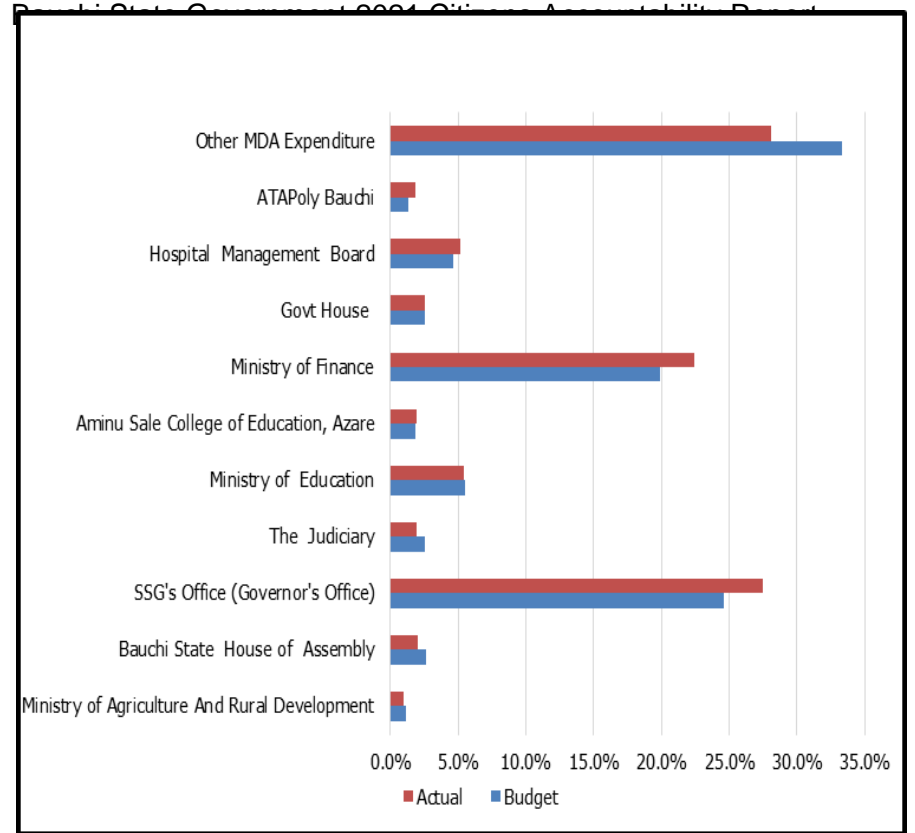
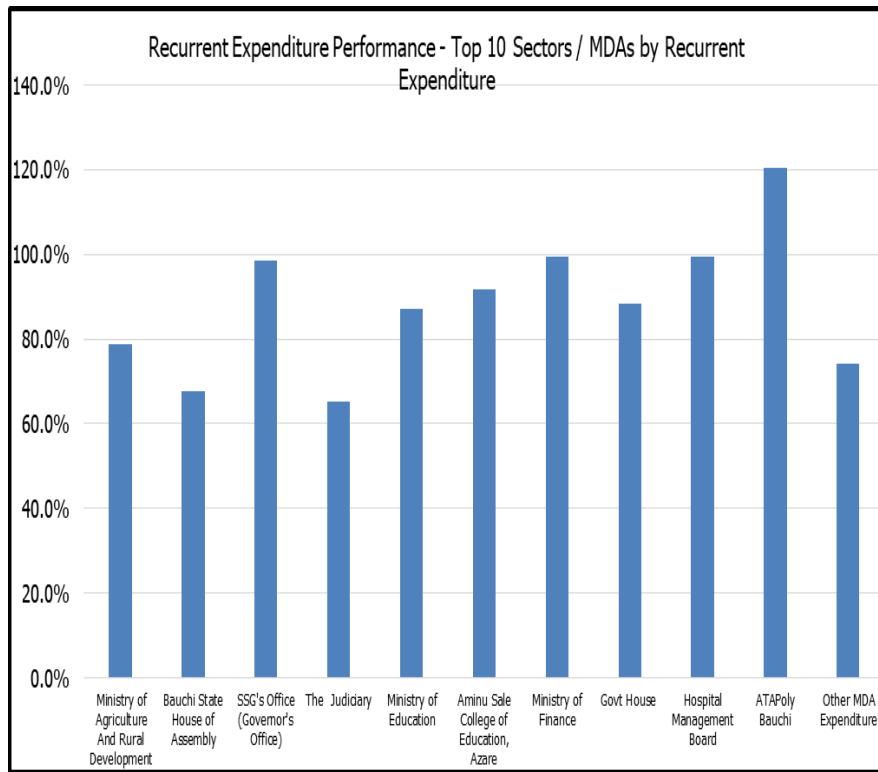
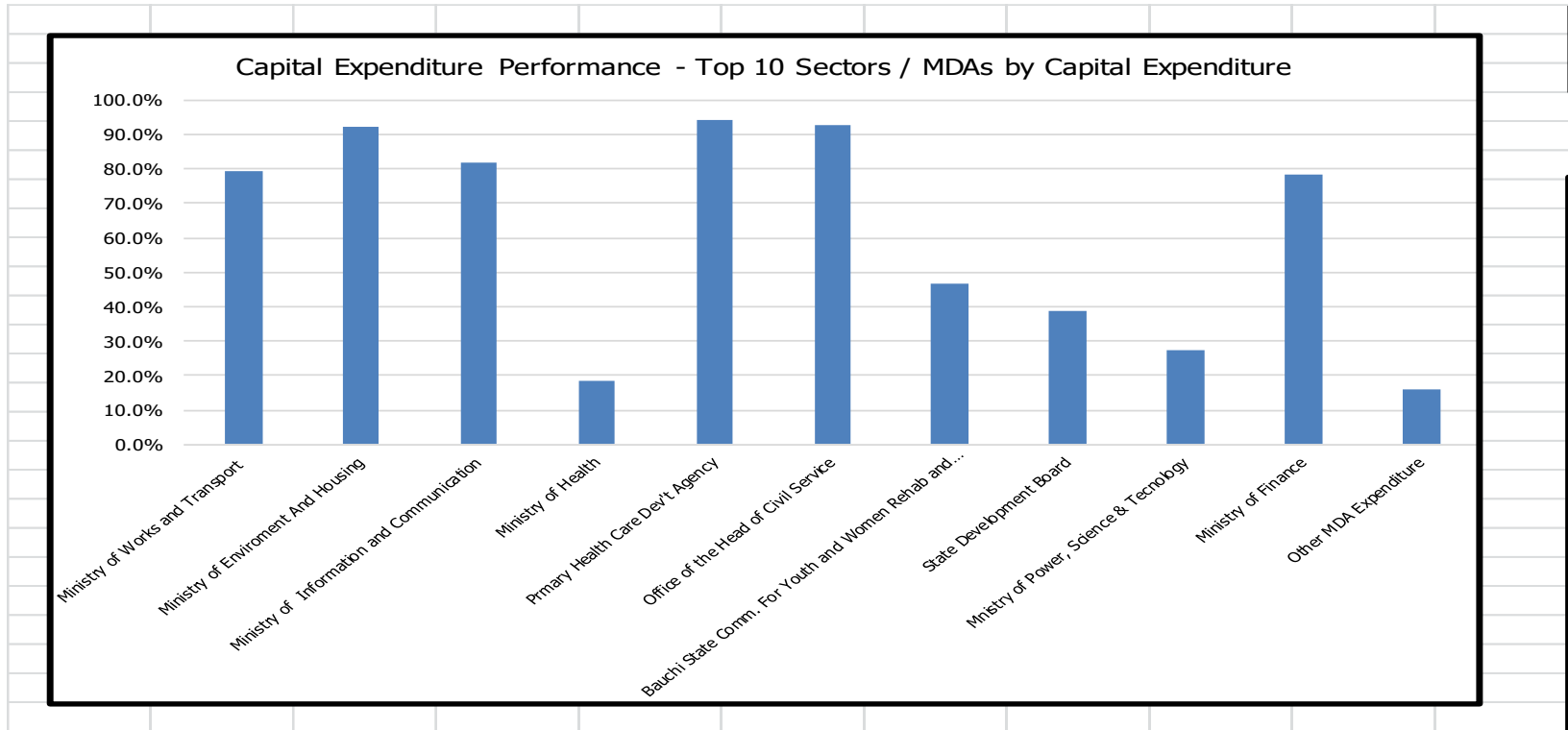


Figure 2 Top Ten Capital Expenditure Sectors / MDAs Graph



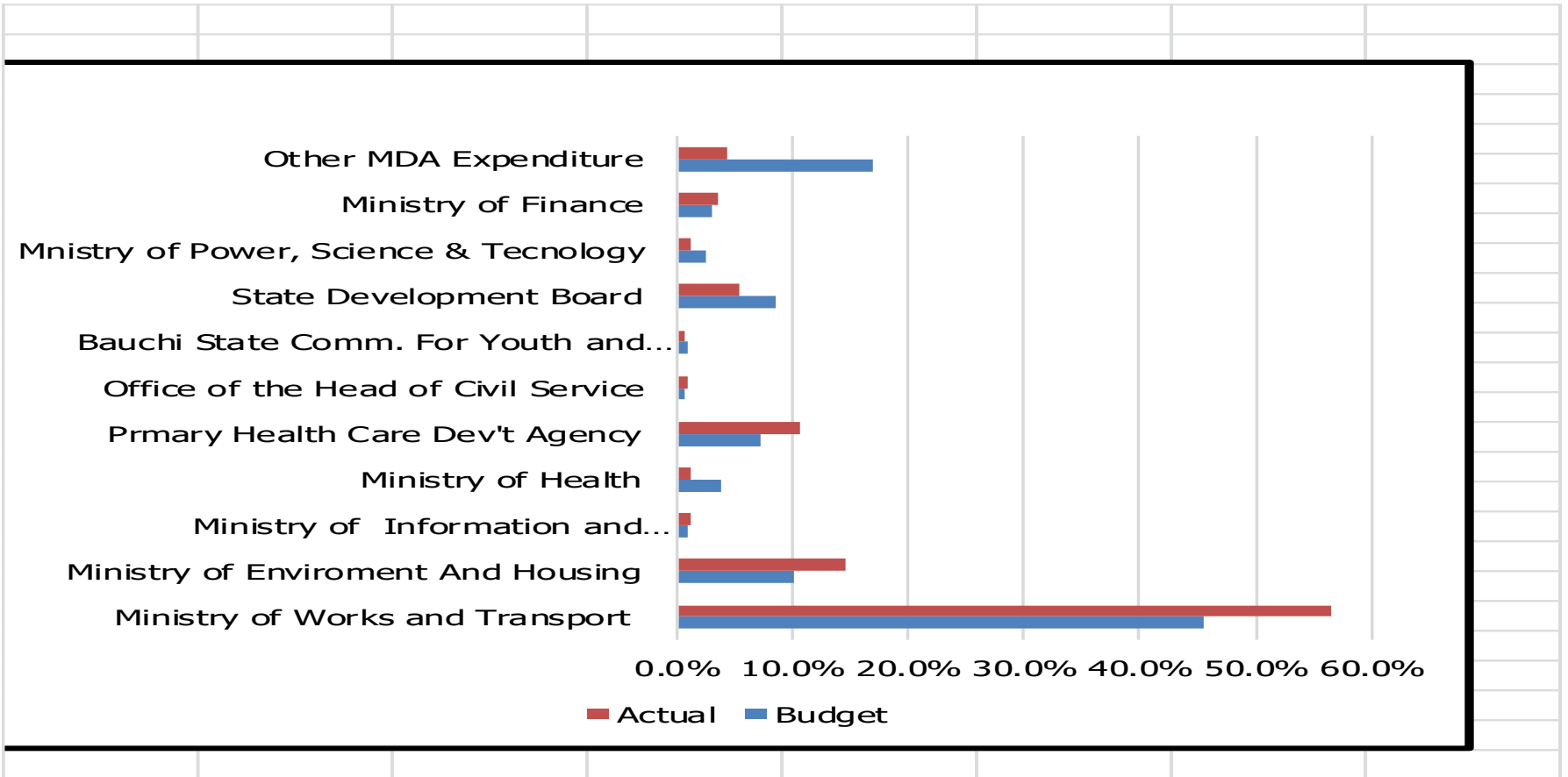
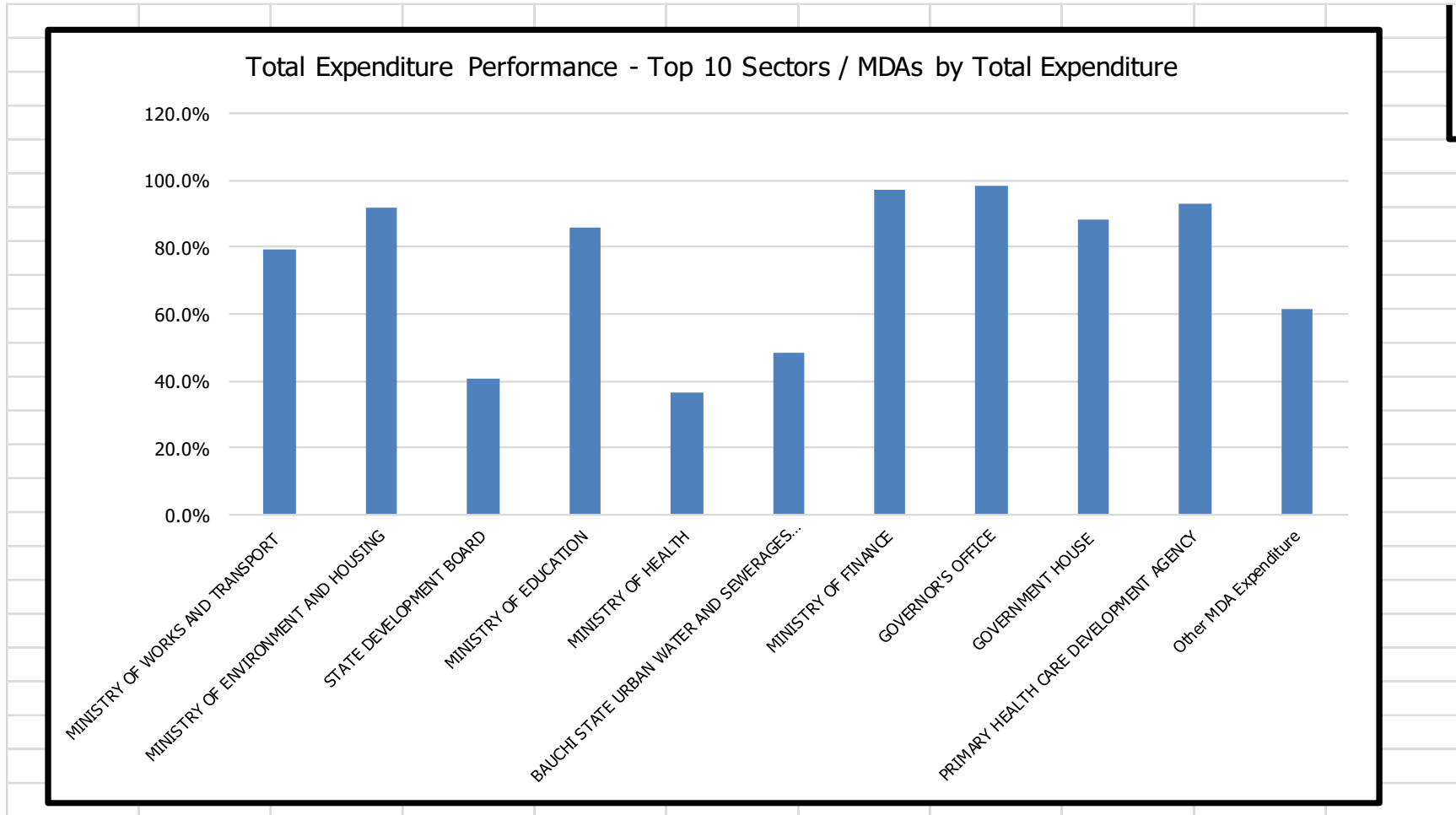


Figure 3 Top Ten Total Expenditure Sectors / MDAs Graph



Section 8 Top Value Capital Projects

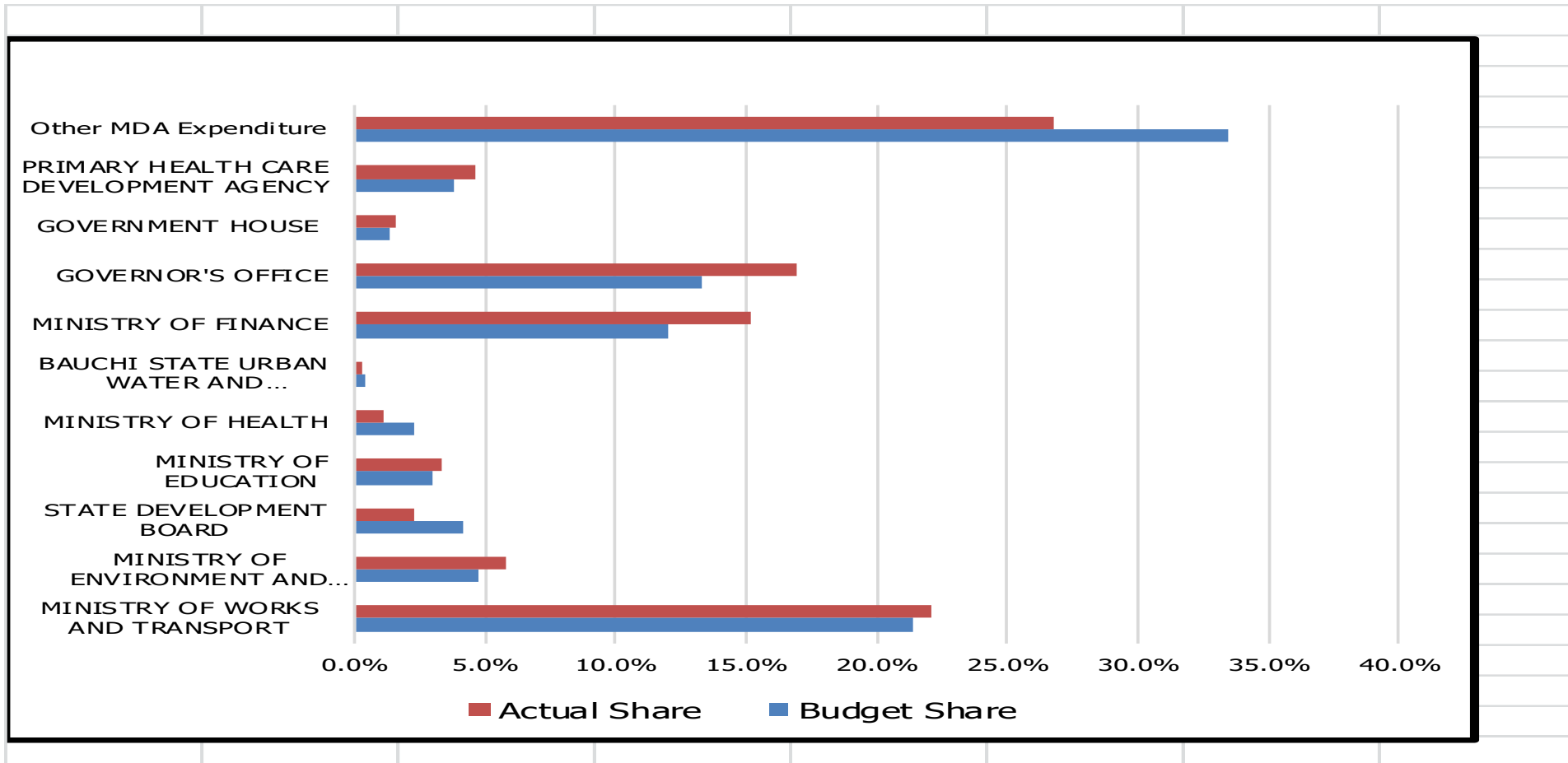
This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

Table 10 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Purchase of Motor Vehicle	20542100 State Wide	1.30022E+11	Min of Finance	2,551,000,000	2,130,967,442	420,032,558	83.5%	Ongoing
Yelwan Duguri-Kumbala-Kundak-Burga	20530100 - ALKALERI	1.70023E+11	Ministry of Works and Tran	3,227,718,182	2,982,880,091	244,838,091	92.4%	Ongoing
Construction of Bye-Passes Across the State	20542400 State Wide	1.70023E+11	Ministry of Works and Tran	17,101,000,000	16,907,596,067	193,403,933	98.9%	Ongoing
Rimin Zayam - Polchi - Palama	20531800 - TORO	1.70023E+11	Ministry of Works and Tran	1,800,000,000	1,720,740,404	79,259,596	95.6%	Complete
Itas - Gadau	20521000 - ITAS GADAU	170023401120	Min of Works and Transpo	1,935,000,000	1,890,529,797	44,470,203	97.7%	Ongoing
Renovation and Expansion of Government House Bau	20530200 - BAUCHI	60025601117	Ministry of Housing and Er	6,290,000,000	6,282,814,517	7,185,483	99.9%	Complete
Construction and provision of roads infrastructure with	2052100 Itas -Gadau	60045801135	State Development Board	2,405,000,000	2,404,037,257	962,743	100.0%	Ongoing
Basic Health Care Prov. Funds Contr. to Primary Hea	20530200 - BAUCHI	40252101130	Prim Health Dev't Agency	485,000,000	481,960,500	3,039,500	99.4%	Complete
Disina Township roads and Flood Control	20542100Kirfi	60045801121	State Development Board	356,992,133	347,692,352	9,299,780	97.4%	Complete
Construction of 3 Arms Estate at Old Airport GRA Bau	20542400 -State Wide	60025601114	Ministry of Housing and Er	786,628,223	786,265,222	363,001	100.0%	Complete
Const. and Provision of Erosion and Flood Control Infr	20542400 - State Wide	1.70023E+11	Min of Works and Transpo	987,000,000	813,779,339	173,220,661	82.4%	
Rehab. of Udubo - Gamawa Road	20520700 - GAMAWA	1.70023E+11	Min of Works and Transpo	916,993,210	871,417,715	45,575,496	95.0%	
Soro - Miya Road	20510800 - GANJUWA	1.70023E+11	Min of Works and Transpo	950,000,000	932,812,474	17,187,526	98.2%	
Rehabilitation and Repairs of Office Buildings	20530200 - BAUCHI	1.30013E+11	Office of the Head of Civil	430,000,000	429,726,767	273,233	99.9%	
Purchase of Transformers and its assessories	20530200 - BAUCHI	1.40023E+11	Min of power,Science and	199,000,000	198,702,509	297,491	99.9%	
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* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 4 Largest Projects Graph



Section 9 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.

Citizens nominated projects were included in the 2022 Budget – those being the Construction of Public schools and provision of furniture across all the LGC in the state.

The project is now complete – the actual cost of the project was N1.5Billion was budgeted as the result of a thorough procurement process and financial negotiations by the State. All funds have been disbursed to the contractors.

There was an increased demand for more projects by the citizenry especially the request centred on the provision of rural infrastructure due to budgetary adjustments and slight revenue shortfall in 2022 This was as a result of the COVID 19 which is still have an impact on the impact that short down the World Economy. The remaining works and payments were captured in the 2023 budget and the projects are actually going on now.

Table 11 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Cottage Hosp Duguri	20530600 Alkaleri	40152101141	Min of Health	227,991,649	178,195,384	49,796,265	78.2%	Complete
Road Construction of Boi -Tapshin	20531700 Tafawa Balewa	170023401022	Min of Works and Transpo	1,260,891,147	1,156,191,777	104,699,370	91.7%	Ongoing
Rehabilitation of Mini Dam 1 each in three Sentorial Zon	20542100 State Wide	100025201008	Min of Water Resources	90,000,000	88,146,937	1,853,063	97.9%	Ongoing
Rehabilitation of 1.5KM Emir's Palace -Marshal Road -C	20511400 Misau	45802100100	State Development Board	200,000,000	108,997,191	91,002,809	54.5%	Complete
Renovation of 10Nos of Classrooms &Admin Block @	20510500 Darazo	50151701138	Min of Education	100,000,000	14,643,372	85,356,628	14.6%	Ongoing
BESDA Project(Provision of Educational Infrastructure	20542100 State Wide	50151701106	State Basic Education Boa	1,053,320,000	62,200,710	991,119,290	5.9%	Ongoing
Purchase of Hospital Beddings and furniture in all the C	20542100 State Wide	40152101141	Min of Health	100,000,000	55,883,621	44,116,379	55.9%	Ongoing
State Commitment to conduct Malaria LLIN to distribut	20542100 State Wide	40152101141	BACATMA	350,000,000	38,877,000	311,123,000	11.1%	Ongoing
Rehabilitation and Expansion of Water Facilities within	20530200 - BAUCHI	160025201112	Bauchi State Urban Water	140,000,000	130,832,492	9,167,508	93.5%	Complete
BMGF/Dangote Foundation - Support to Routine Immu	20530200 - BAUCHI	40252101122	Primary Health Care Deve	764,000,000	762,052,521	1,947,479	99.7%	Complete
Global Affairs Canada PLAN International	20530200 - BAUCHI	40252101124	Primary Health Care Deve	1,300,000,000	1,295,717,009	4,282,991	99.7%	Complete
European Union - UNICEF	20530200 - BAUCHI	40252101125	Primary Health Care Deve	856,000,000	850,172,476	5,827,524	99.3%	Complete
Break through Action Nigeria (BAN)	20530200 - BAUCHI	40252101126	Primary Health Care Deve	565,000,000	547,300,000	17,700,000	96.9%	Complete
Intergrated Health Program (IHP USAID)	20530200 - BAUCHI	40252101129	Primary Health Care Deve	1,930,500,000	1,930,027,283	472,717	100.0%	Complete
Basic Health Care Prov. Funds Contr. to Primary Hea	20530200 - BAUCHI	40252101130	Primary Health Care Deve	485,000,000	481,960,500	3,039,500	99.4%	Complete
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* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 5 Citizens Nominated Projects Graph

Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2021 Audited Annual Financial Statements for Bauchi State Government 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 5th July 2021. Subsequently, two town hall consultations were held on the 30th July and 16th August 2020 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 two daily national newspapers (Daily Trust Guardian). Citizens comments were minute and minutes of the meetings are also available at the above web address.