

Bauchi State Government
**“Budget of Accomplishment & Renewed
Commitment”**
2023 Citizens’ Accountability Report

Published: 03/09/2024

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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 in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2023 and reports on state budget revenue and expenditure for the 2023 fiscal year.

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). 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. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

This section outlines the summary of the performance of the main classifications of revenue and expenditure for the state. It also provides a summary of recurrent, capital and total expenditure according to the Planning Sector.

The originally approved Bauchi State 2023 “Budget of Accomplishment & Renewed Commitment” was assented to by the Governor on the 9th of December 2022.

*This budget, with an originally approved size of **202.64**billion, was revised in September 2023, with an additional **N78.8** billion, making the final budget size to be **N 281.64** billion.*

*The total revenue performance by the state in 2023 was **N 226.49** billion, indicating an 102%performance of the final budget amount, while the actual expenditure was **N 215.542** billion, representing 77 %performance against the final budget.*

The performance of ‘Other Recurrent Costs’ was 82%, personnel emoluments – 96% while capital expenditure recorded a 68% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2023 was 48.9% while 68% was spent on capital expenditure (mainly projects).

The Government prioritised the expenditure in key sectors including Education, Health, and Works as well as the completion of key projects. The huge spending on the Education, Health and Works reflects the priorities of the Government in educating the citizens, and nurturing healthy citizens while providing the relevant infrastructure that will aid development.

Figure 1 Summary of Revenue Performance

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%)*
Revenue	152,785,341,823	222,377,702,748	226,494,898,982	102%
Expenditure	202,641,558,614	281,640,558,613	215,542,908,510	77%
Personnel	44,385,111,086	68,931,439,033	42,157,527,374	61%
Other Recurrent	43,548,131,878	75,016,270,724	80,321,566,705	107%
Capital	114,708,315,651	137,692,848,856	93,063,814,431	68%

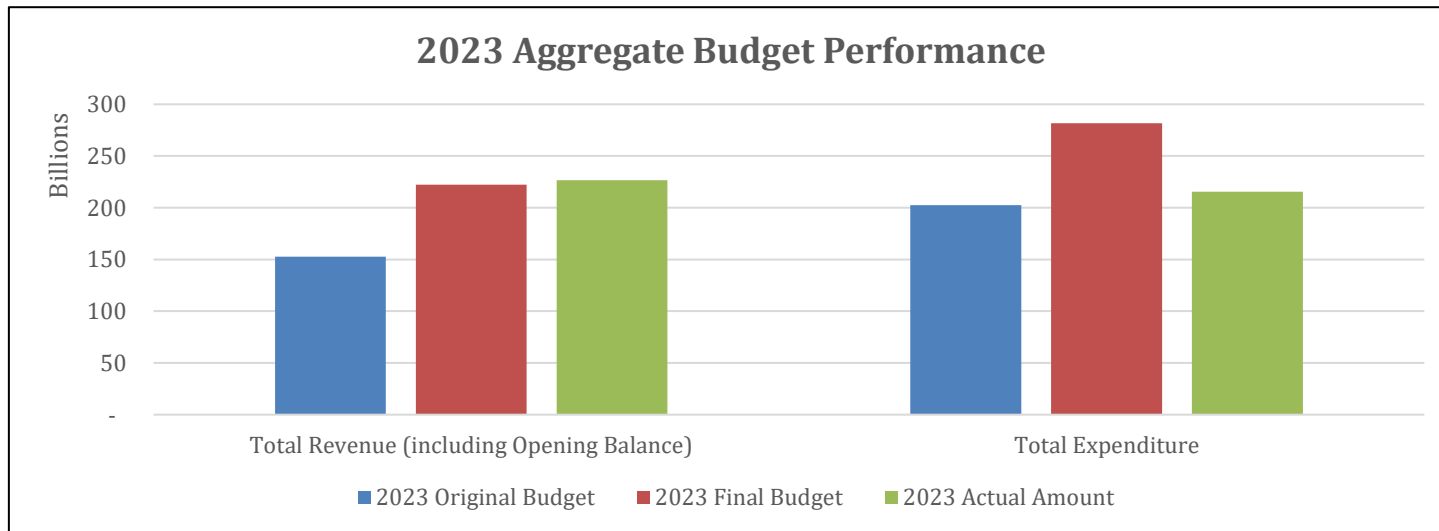


Figure 2 Summary of Expenditure Performance

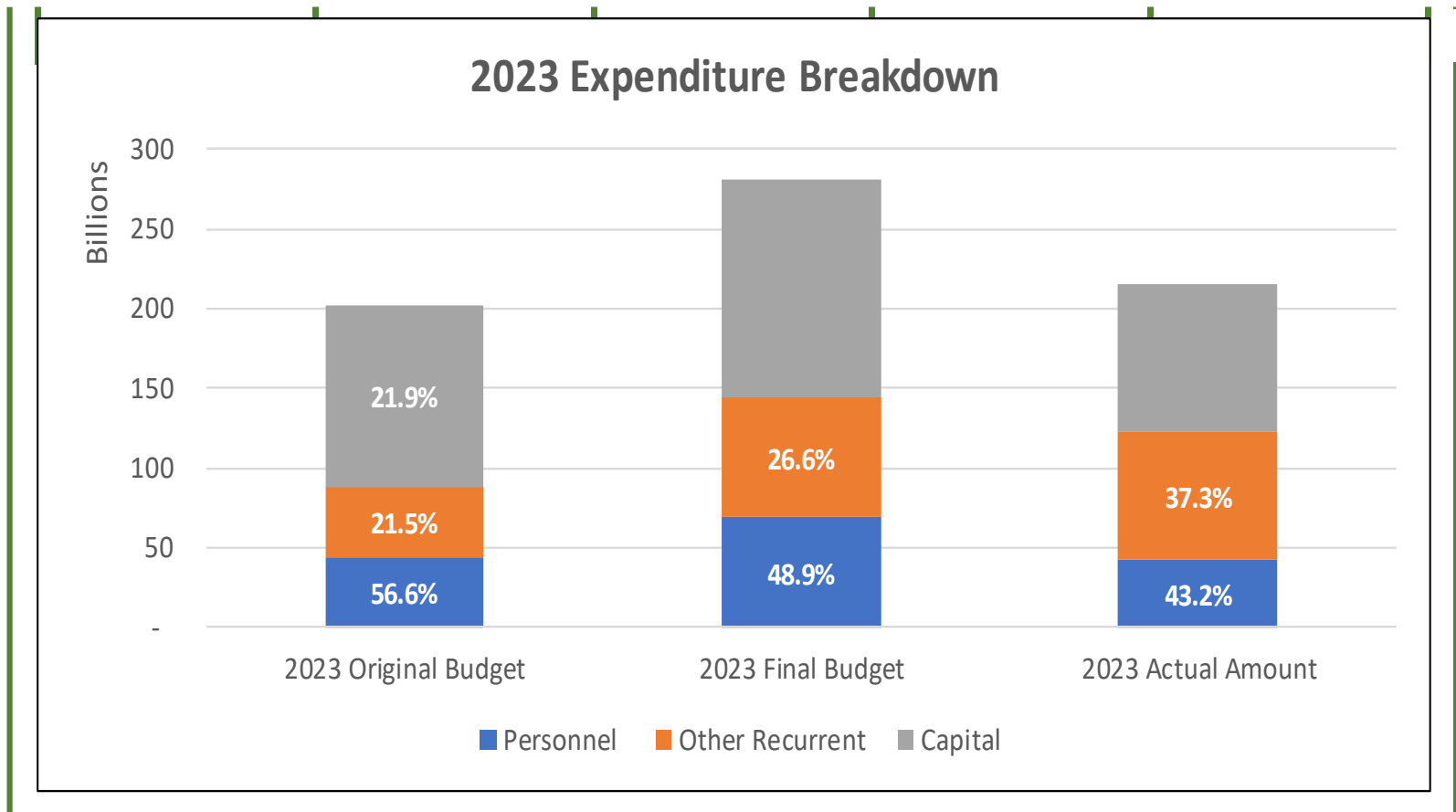


Figure 2 Summary of Expenditure Performance







What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N9.998 Billion	N6.709 Billion	67%	➔
Federation Account 	N128.398 Billion	N122.41 Billion	95%	⬆️ 51%
Internal Revenue 	N19.897 Billion	N30.335 Billion	152%	⬆️ 20%
Aids and Grants 	N1.552 Billion	N9.752 Billion	628%	⬇️ -3%
Loans 	N60.278 Billion	N57.29 Billion	95%	⬆️ 51%
Other Sources 	N2.255 Billion	N0 Billion	0%	➔
Total Revenues	N222.378 Billion	N226.495 Billion	102%	⬆️ 47%

Figure 2 Summary of Expenditure Performance











What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N68.931 Billion	N42.158 Billion	61%	 17%
Overheads 	N54.738 Billion	N55.792 Billion	102%	 139%
Debt Service 	N20.278 Billion	N24.53 Billion	121%	 43%
Other Recurrent 	N0 Billion	N0 Billion	#DIV/0!	#DIV/0!
Capital 	N137.693 Billion	N93.064 Billion	68%	 59%
Total Expenditure	N281.641 Billion	N215.543 Billion	77%	 42%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N2.241 Billion	N0.352 Billion	N16.43 Billion	N1.917 Billion	N40.238 Billion	N59.539 Billion
Actual	N1.92 Billion	N0.269 Billion	N13.54 Billion	N0.834 Billion	N39.014 Billion	N51.044 Billion
Perf.	86%	76%	82%	43%	97%	86%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N10.091 Billion	N0.405 Billion	N5.682 Billion	N0.512 Billion	N2.047 Billion	N-40.645 Billion
Actual	N8.588 Billion	N0.388 Billion	N3.82 Billion	N0.333 Billion	N1.274 Billion	N1.455 Billion
Perf.	85%	96%	67%	65%	62%	-4%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N2.306 Billion	N1.74 Billion	N10.751 Billion	N11.491 Billion	N7.209 Billion	N7.034 Billion
Actual	N0.526 Billion	N0.41 Billion	N2.079 Billion	N9.768 Billion	N5.94 Billion	N1.589 Billion
Perf.	23%	24%	19%	85%	82%	23%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N22.457 Billion	N69.786 Billion	N1.994 Billion	N2.905 Billion	N3.393 Billion	N-3.373 Billion
Actual	N7.6 Billion	N63.007 Billion	N0.246 Billion	N0.284 Billion	N0.131 Billion	N1.484 Billion
Perf.	34%	90%	12%	10%	4%	-44%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N4.547 Billion	N2.092 Billion	N27.182 Billion	N13.408 Billion	N47.447 Billion	N66.573 Billion
Actual	N2.445 Billion	N0.679 Billion	N15.619 Billion	N10.602 Billion	N44.954 Billion	N52.633 Billion
Perf.	54%	32%	57%	79%	95%	79%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N32.547 Billion	N70.191 Billion	N7.675 Billion	N3.417 Billion	N5.44 Billion	N-44.018 Billion
Actual	N16.188 Billion	N63.395 Billion	N4.066 Billion	N0.618 Billion	N1.406 Billion	N2.939 Billion
Perf.	50%	90%	53%	18%	26%	-7%

Section 1 Budget Outturn

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

The total funds that accrued to Bauchi State for the 2023 financial year stood at N 122.40 billion out of the final approved estimate of N 128.39 billion representing 95% performance. The total revenue consists of FAAC allocation and IGR amounting to N 122.4 billion and N 30.33 billion with the IGR exceeding the original budget estimates of N 20.01 billion. This achievement in the State's IGR inflows above the original budgetary estimates is connected to the strategic efforts put in place towards improving IGR collection by the state government which is beginning to materialize. However, capital receipts from Aids and Grants contributed N 9.75 billion which is equivalent to 1628% relative to the final budget of N 1.55 billion.

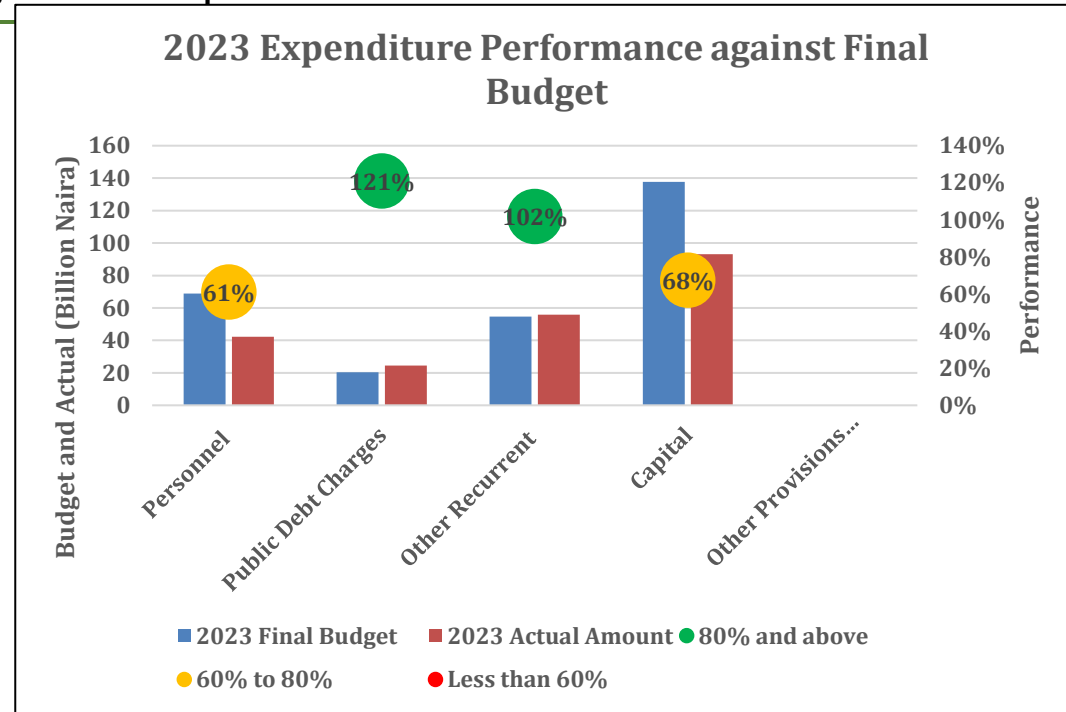
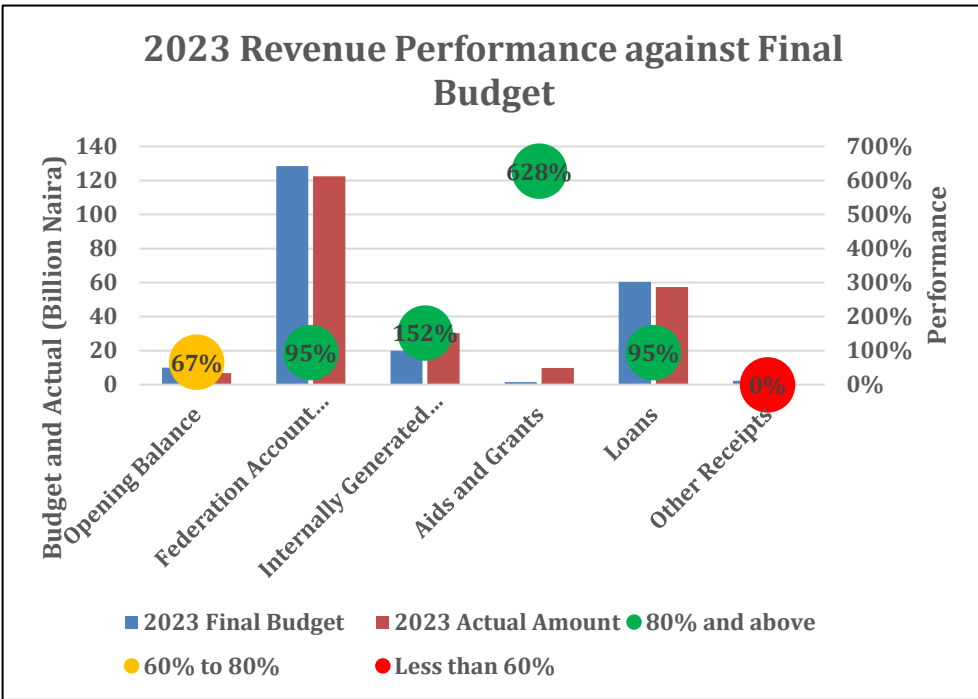
Also, the total actual expenditure was N 215.5 billion (77%) which is less than the estimated budget of N 281.6 billion. The total expenditure is made up of actual capital expenditure of N93.06 billion, which is equivalent to 68% as against the estimated figure of N137.69 billion and actual recurrent expenditure (Personnel and overhead cost). The actual personnel cost stood at N42.15 billion (61%) when compared with final approved estimate of N68.9 billion, while other recurrent cost stood at N55.79 billion (102%) as against final approved estimate of N54.73 billion. The state's actual public debt charges were N 24.52 billion (121%) as against the final approved estimate of circa N 20.27 billion. See the Table 1 below the details of the State's Budget outturn:

Table 1 Budget Outturn

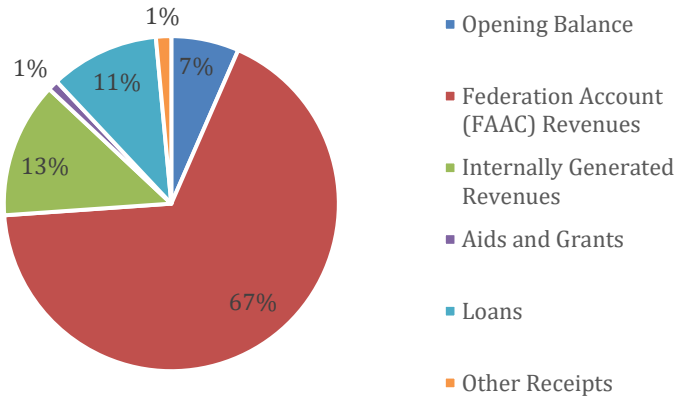
Overview of the Implementation of the Bauchi State 2023							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	9,997,749,725.00	9,997,749,725.00	6,709,144,831.43	- 3,288,604,893.57	67%	-	
Federation Account (FAAC) Revenues	102,897,964,721	128,397,964,721	122,409,942,406	- 5,988,022,315	95%	80,855,864,963	51%
Internally Generated Revenues	20,013,232,549	19,896,593,474	30,334,559,622	10,437,966,148	152%	25,233,999,683	20%
Aids and Grants	1,552,346,098	1,552,346,098	9,751,644,599	8,199,298,500	628%	10,053,300,525	-3%
Loans	16,069,169,147	60,278,169,147	57,289,607,524	- 2,988,561,623	95%	38,053,957,842	51%
Other Receipts	2,254,879,583	2,254,879,583	-	- 2,254,879,583	0%	-	
Total Revenue (including Opening Balance)	152,785,341,823	222,377,702,748	226,494,898,982	4,117,196,234	102%	154,197,123,013	47%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	44,385,111,086	68,931,439,033	42,157,527,374	- 26,773,911,659	61%	36,103,422,461	17%
Public Debt Charges	16,069,169,147	20,278,169,147	24,529,712,476	4,251,543,329	121%	17,151,711,676	43%
Other Recurrent	27,478,962,730	54,738,101,577	55,791,854,229	1,053,752,652	102%	40,154,030,555	39%
Capital	114,708,315,651	137,692,848,856	93,063,814,431	- 44,629,034,425	68%	58,595,443,690	59%
Total Expenditure	202,641,558,614	281,640,558,613	215,542,908,510	- 66,097,650,103	77%	152,004,608,381	42%

* Variance and Performance measured against 2023 Final Budget

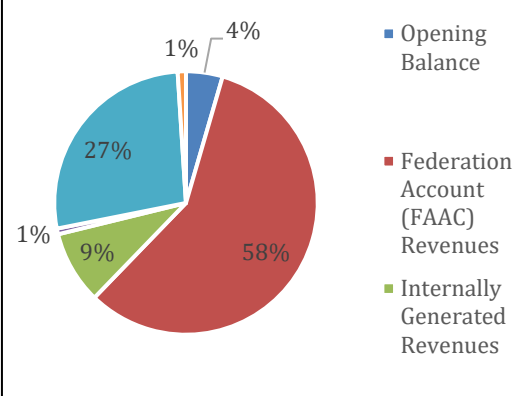
Figure 6 Budget Outturn Graphs



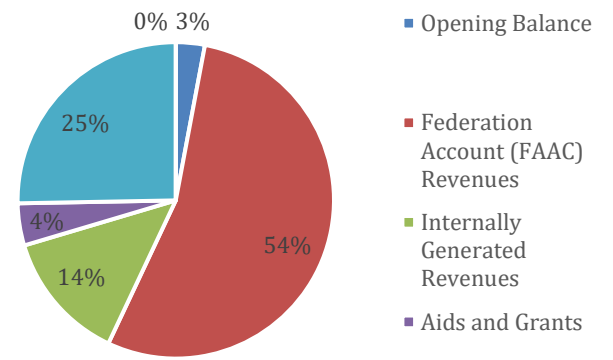
Revenue Composition - 2023 Original Budget



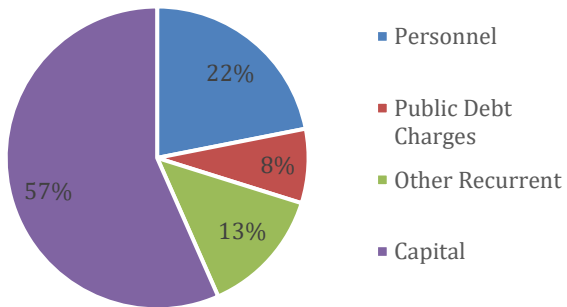
Revenue Composition - 2023 Final Budget



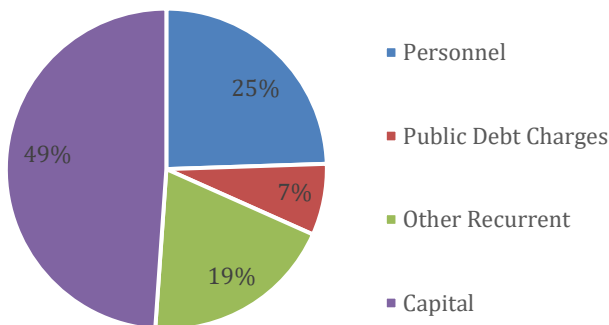
Revenue Composition - 2023 Actual Amount



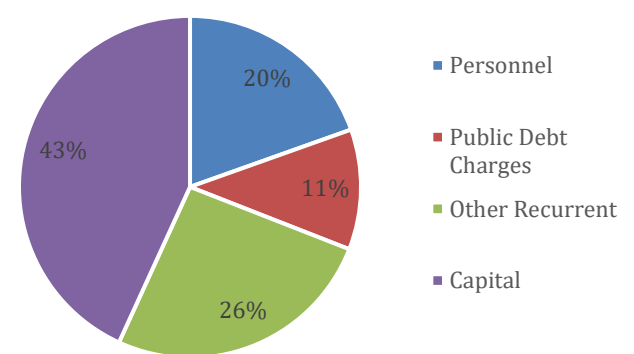
Expenditure Composition - 2023 Original Budget



Expenditure Composition - 2023 Final Budget



Expenditure Composition - 2023 Actual Amount



Section 2 Revenue Outturn

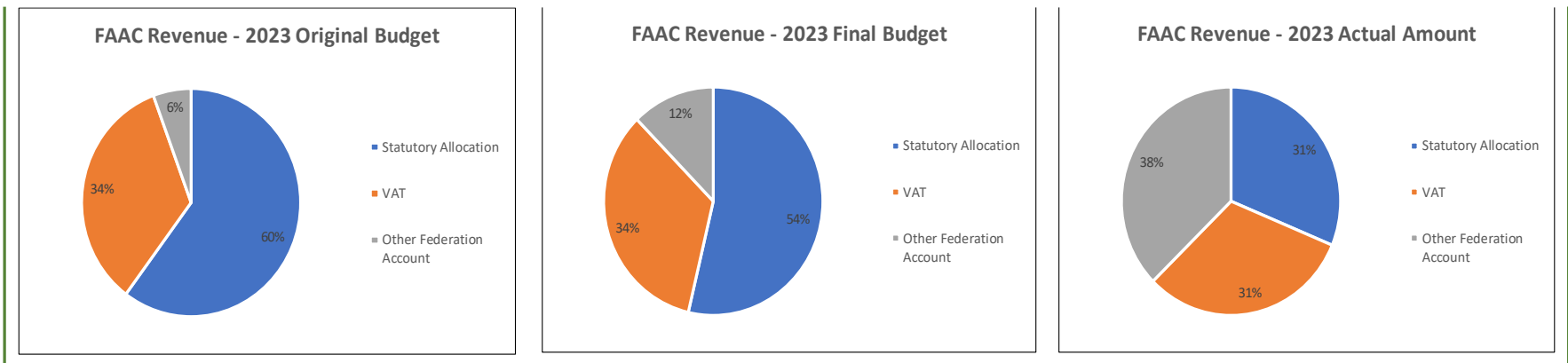
This section outlines the approved and actual Federal Allocation receipts and disaggregated by sources.

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting ‘what revenue Bauchi State government received from FAAC, and how those receipts compare with the budgeted amount. In 2023, while Bauchi State could achieve the desired receipt from Statutory Allocation and VAT, the state’s receipt from other federation account was higher than the approved budget estimate by 95%. The state received N 38.30billion (55. %) as statutory allocation, N38.36 billion (88%) as VAT and N45.7 billion for other federation receipt amounting to an overall receipt of N122.40 billion (95%) compared to approved final estimates of N128.39 billion.

Table 2 Federation Account Revenue Outturn by Items

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	61,909,072,252	68,909,072,252	38,303,565,166	- 30,605,507,086	56%	45,409,023,691	-16%
VAT	35,218,892,469	43,718,892,469	38,366,782,924	- 5,352,109,545	88%	28,919,491,073	33%
Other Federation Account	5,770,000,000	15,770,000,000	45,739,594,316	29,969,594,316	290%	6,527,350,199	601%
Total Federation Account Revenues	102,897,964,721	128,397,964,721	122,409,942,406	- 5,988,022,315	95%	80,855,864,963	51%

* Variance and Performance measured against 2023 Final Budget



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.

Table 3 and 4 below indicate the actual and budgeted Internally Generated Revenue (IGR) by the state as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N 18.44** billion while the total non-tax revenue budget was **N 4.07** billion, making a total final approved IGR budget of N20.29 billion. The actual tax revenue collected amounted to N5.57 billion representing 92% of the budgeted amount and N11.42 billion was generated from non-tax revenue equivalent to 80%. However, the State Government has continued to put in place strategic effort such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems in both Tax revenue and non-tax revenue to improve their collections.*

The aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at N17.00 billion – an 84% performance when compared with the total budgeted IGR.

Bauchi State Internal Revenue Service generated the highest revenue of N7.99 billion representing (98%) as against the final estimated budget of N8.16 billion while Ministry of Agriculture recorded the least of the top 10 with a collection of N188 million against the final budget of N238 million representing 69%.

The state government has over the last three years invested heavily towards revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that Bauchi State will continue to vigorously pursue IGR drive initiatives and plug any loophole capable of undermining the needed growth in revenue generation capacity.

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	15,943,019,792	18,443,019,792	19,999,670,135	1,556,650,342	108%	16,985,512,034	18%
Tax Revenues - Personal	14,612,519,792	17,112,519,792	19,802,894,819	2,690,375,027	116%	16,985,512,034	17%
Tax Revenue - Other	1,330,500,000	1,330,500,000	196,775,316	- 1,133,724,684	15%	-	-
Non-Tax Revenues	4,079,912,757	4,079,912,757	10,334,889,487	6,254,976,731	253%	8,248,487,649	25%
Licenses	229,850,000	229,850,000	63,405,012	- 166,444,988	28%	44,722,700	42%
Mining Rent	-	-	-	-		-	-
Fees	2,814,302,200	2,814,302,200	1,215,990,600	- 1,598,311,600	43%	2,444,703,789	-50%
Fines	80,600,000	80,600,000	42,055,567	- 38,544,433	52%	18,636,134	126%
Sales	317,545,997	317,545,997	59,747,679	- 257,798,318	19%	4,464,280	1238%
Earnings	490,083,560	490,083,560	404,609,081	- 85,474,479	83%	2,527,240	15910%
Rent On Government Buildings	12,431,000	12,431,000	2,576,000	- 9,855,000	21%	7,538,409	-66%
Rent on Land and Others	111,000,000	111,000,000	22,590	- 110,977,410	0%	273,128	-92%
Repayments	-	-	6,796,430,600	6,796,430,600		5,690,977,316	19%
Investment Income	2,300,000	2,300,000	11,285,346	8,985,346	491%	17,716,218	-36%
Interest Earned	20,000,000	20,000,000	1,738,735,012	1,718,735,012	8694%	16,885,436	10197%
Reimbursement	1,000,000	1,000,000	32,000	- 968,000	3%	43,000	-26%
Miscellaneous Income	800,000	800,000	-	- 800,000	0%	-	-
Total IGR	20,022,932,549	22,522,932,549	30,334,559,622	7,811,627,073	135%	25,233,999,683	20%

* Variance and Performance measured against 2023 Final Budget

Table 4 Internally Generated Revenue Outturn by MDA

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 spent.

*Table 5 below shows the expenditure outturn, which indicates a total sum of **N281.64** billion as the final approved budget estimate for the year 2023 with actual spending of **N 215.5 billion** equivalent to 77%*

*Accordingly, **N 93.06** billion was spent on capital expenditure, equivalent to 68 % as against the estimated **N137.69** billion. Whereas **N68.91** billion (Personnel **N42.15** and Other Recurrent **N80.32**) was spent on recurrent expenditure against the budget estimate of **N68.9** billion, equivalent to 61%.*

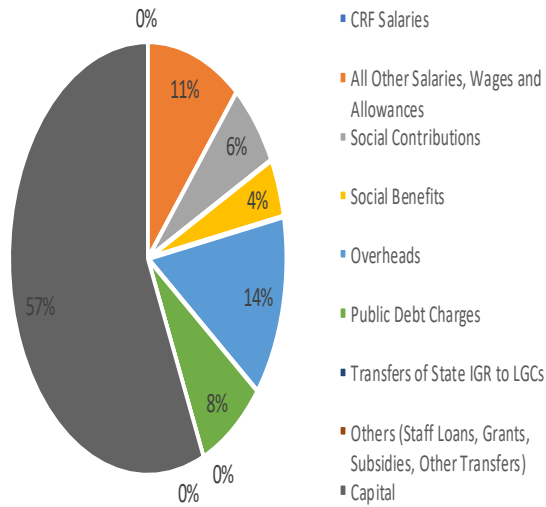
It should be noted that 49% of the total actual expenditure was incurred on recurrent expenditure while the remaining 51% was expended on capital expenditure. This is in line with the state government's resolve to increase the share of capital expenditure in the total expenditure outlay of Bauchi State.

Table 5 Expenditure Outturn

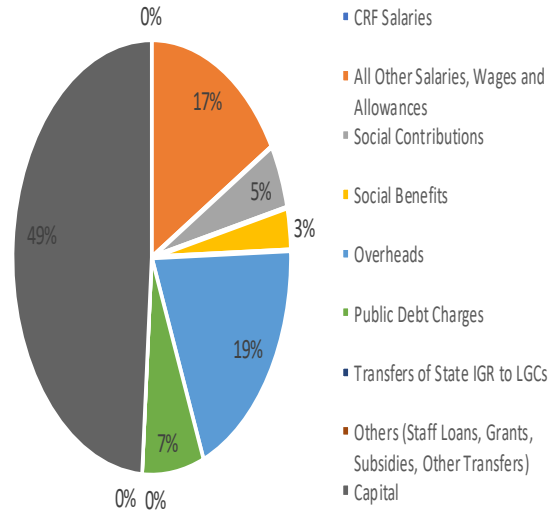
What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	44,385,111,086	68,931,439,033	42,157,527,374	26,773,911,659	61%	36,103,422,461	17%
CRF Salaries	-	-	-	-		-	
All Other Salaries, Wages and Allowances	22,468,920,887	46,555,371,146	32,447,110,181	14,108,260,965	70%	28,717,423,091	13%
Social Contributions	13,047,372,017	13,507,249,705	67,560,325	13,439,689,380	1%	41,669,961	62%
Social Benefits	8,868,818,182	8,868,818,182	9,642,856,868	- 774,038,686	109%	7,344,329,409	31%
Other Recurrent	43,548,131,878	75,016,270,724	80,321,566,705	- 5,305,295,981	107%	57,305,742,231	40%
Overheads	27,478,962,730	54,738,101,577	55,791,854,229	- 1,053,752,652	102%	40,154,030,555	39%
Public Debt Charges	16,069,169,147	20,278,169,147	24,529,712,476	- 4,251,543,329	121%	17,151,711,676	43%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-		-	
Capital	114,708,315,651	137,692,848,856	93,063,814,431	44,629,034,425	68%	58,595,443,690	59%
Total Expenditure	202,641,558,614	281,640,558,613	215,542,908,510	66,097,650,103	77%	152,004,608,381	42%

* Variance and Performance measured against 2023 Final Budget

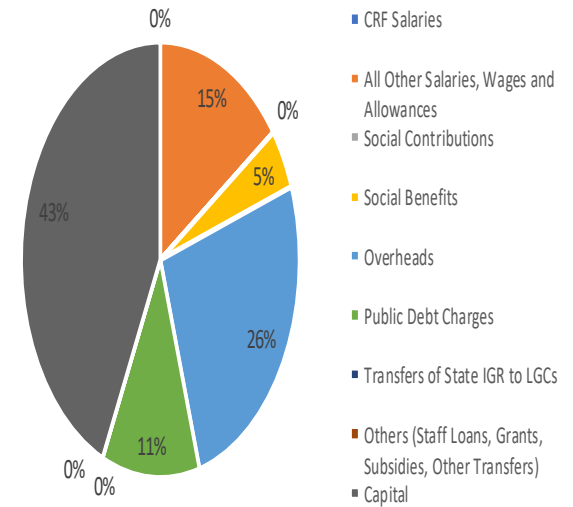
Expenditure by Type - 2023 Original Budget



Expenditure by Type - 2023 Final Budget



Expenditure by Type - 2023 Actual Amount



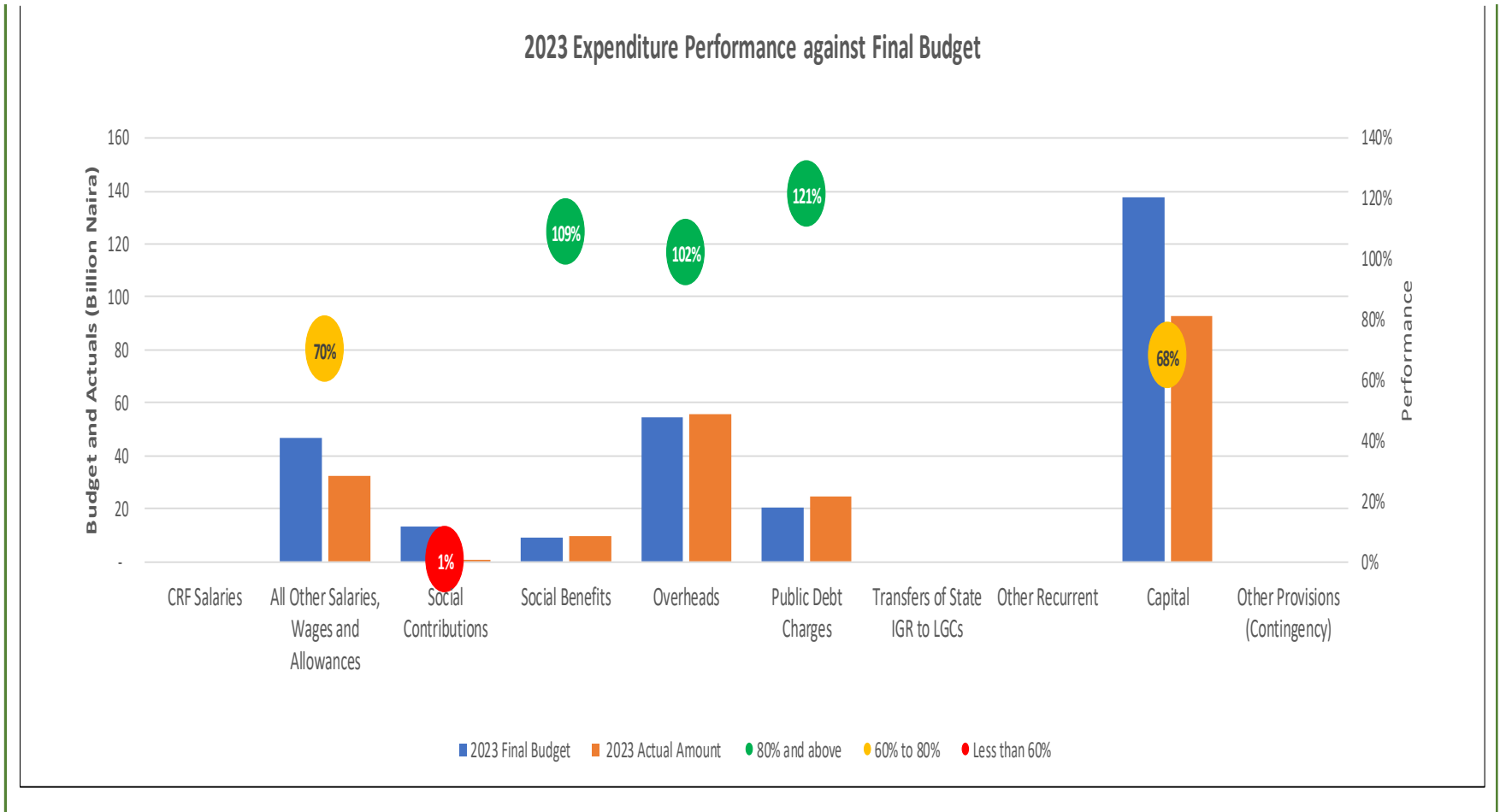


Figure 7 Expenditure Composition

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, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

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 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Hospital Management Board	1	Payment of Salary Allowances Without Budgetary Provision	336,600,123	4,834,928,350	7%
Ministry of Commerce (Zaranda Hotel Ltd)	1	Refusal to Allow for Audit Inspection of Salaries	56,429,667	56,429,667	100%
Ministry of Housing and Environment	2	Un-Accounted VAT and Revenue	27,974,242	77,034,315	36%
Ministry of Tourism (Yankari Game Reserve)	1	Un-Procured Project Vehicle	23,125,000	9,401,693,081	0%
Others	- 19	-	- 465,876,391	- 14,879,118,537	3%
Total for All Audit Findings	-	-	-	-	

Section 5 Audited Financial Statements

This section outlines a breakdown of 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 table below elucidates the revenue and expenditure for the year 2023.

- *The State Statutory Allocation for the year was less than the projected figure with the sum of N68.9 billion. While other Federation Account Distribution surpasses the budgeted estimate by N15.7 billion because of the rise in the price of crude oil and exchange rate. However, there was a surplus of N30 billion in value-added tax compared with the projected figure.*
- *There was an increase in Independent non-Tax Revenue by N8.9 billion against the final budget, because of the pace of automation upgrade done on Tax Database.*
- *The total actual expenditure was N 215.5 billion which represents 77% of the final budget of N 281.6 billion. However, 32 % of the total expenditure was on recurrent while the remaining 68% was on capital.*

The table below illustrates the breakdown of revenue and expenditure for the year 2023.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2022 Actual Amount	2023 Original Budget	2023 Budget Amendments	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	-	9,997,749,725	-	9,997,749,725	6,709,144,831	- 3,288,604,894	67%
Statutory Allocation	45,409,023,691	61,909,072,252	7,000,000,000	68,909,072,252	38,303,565,166	- 30,605,507,086	56%
VAT	28,919,491,073	35,218,892,469	8,500,000,000	43,718,892,469	38,366,782,924	- 5,352,109,545	88%
Other FAAC Receipts	6,527,350,199	5,770,000,000	10,000,000,000	15,770,000,000	45,739,594,316	29,969,594,316	290%
Tax Revenue	16,985,512,034	15,943,019,792	2,500,000,000	18,443,019,792	19,999,670,135	1,556,650,342	108%
Non-Tax Revenue	8,248,487,649	4,070,212,757	- 2,616,639,075	1,453,573,682	10,334,889,487	8,881,315,805	711%
Domestic Aids and Grants	1,177,552,858	948,511,172	-	948,511,172	3,571,776,048	2,623,264,876	377%
Foreign Aids and Grants	8,875,747,667	603,834,926	-	603,834,926	6,179,868,551	5,576,033,625	1023%
Domestic Loans	38,035,902,286	2,017,267,642	42,709,000,000	44,726,267,642	56,407,195,340	11,680,927,698	126%
Foreign Loans	18,055,556	14,051,901,506	1,500,000,000	15,551,901,506	882,412,185	- 14,669,489,321	6%
Other Receipts	-	2,254,879,583	-	2,254,879,583	-	- 2,254,879,583	0%
Total Revenue (including opening balance) (a)	154,197,123,013	152,785,341,823	69,592,360,925	222,377,702,748	226,494,898,982	4,117,196,234	102%
Expenditures							
CRF Salaries	-	-	-	-	-	-	
All Other Salaries, Wages and Allowances	28,717,423,091	22,468,920,887	24,086,450,259	46,555,371,146	32,447,110,181	14,108,260,965	70%
Social Contributions	41,669,961	13,047,372,017	459,877,688	13,507,249,705	67,560,325	13,439,689,380	1%
Overheads	40,154,030,555	27,478,962,730	27,259,138,847	54,738,101,577	55,791,854,229	- 1,053,752,652	102%
Public Debt Charges	17,151,711,676	16,069,169,147	4,209,000,000	20,278,169,147	24,529,712,476	- 4,251,543,329	121%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	-	-	
Capital	58,595,443,690	114,708,315,651	22,984,533,205	137,692,848,856	93,063,814,431	44,629,034,425	68%
Total Expenditure (including contingency) (b)	152,004,608,381	202,641,558,614	78,998,999,999	281,640,558,613	215,542,908,510	66,097,650,103	77%

* Variance and Performance measured against 2023 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	905,594,331,837	870,906,058,158	34,688,273,679
Plants, Properties and Investments	876,672,823,519	816,030,416,796	60,642,406,723
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	15,934,050,000	15,950,000,000	- 15,950,000
Cash and Cash Equivalents	5,541,208,817	6,709,144,831	- 1,167,936,014
Receivables	4,271,013,028	30,152,592,116	- 25,881,579,088
Inventories (Stocks)	3,175,236,473	2,063,904,415	1,111,332,058
Liabilities	154,740,273,529	131,534,652,390	23,205,621,139
Debt (Long and Short Term)	108,158,186,200	93,692,063,843	14,466,122,357
Payables and Other Liabilities	46,582,087,329	37,842,588,547	8,739,498,782

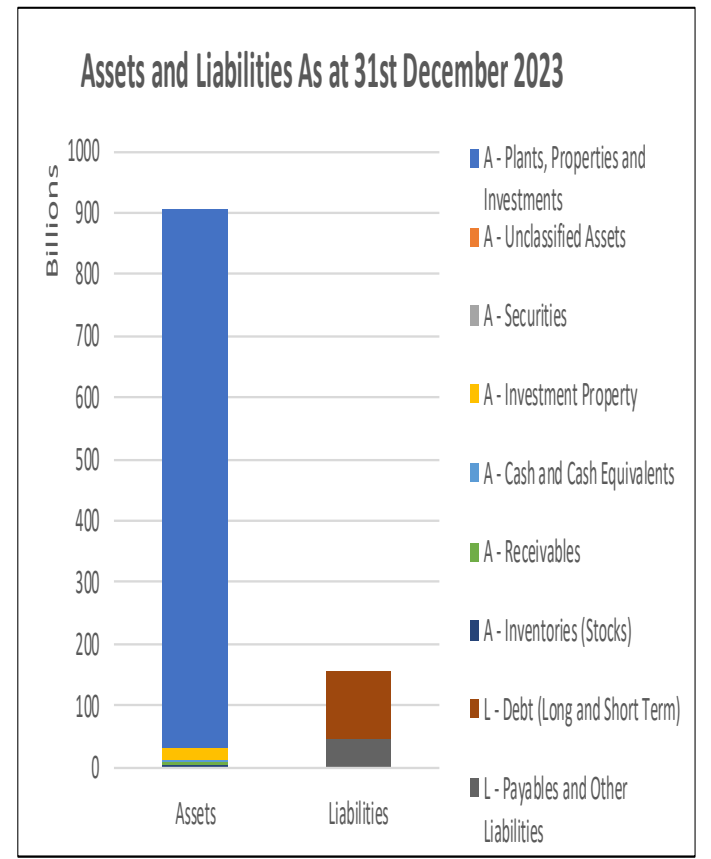
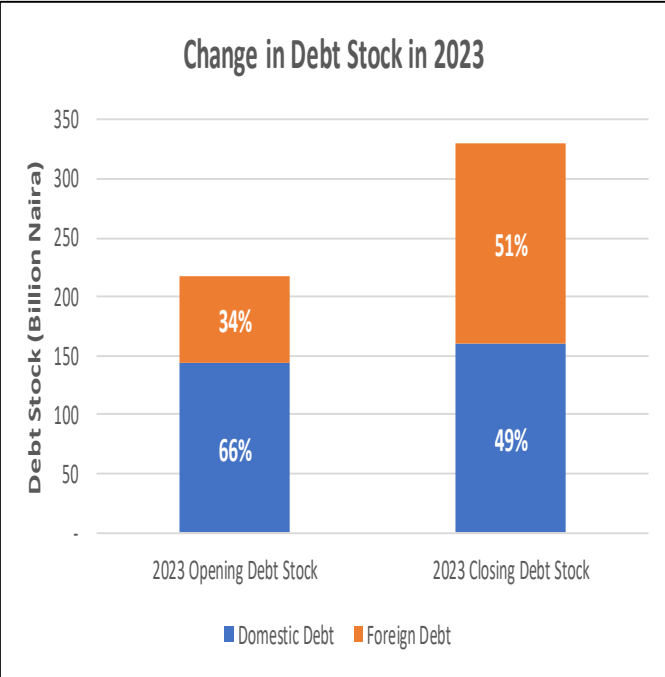


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	143,638,075,199	74,360,389,319	217,998,464,519
2023 New Loans Taken	56,407,195,340	882,412,185	57,289,607,524
2023 Principal Repayment	18,367,280,769	6,162,431,707	24,529,712,476
Adjustments (Positive means increase)	- 20,869,901,076	99,676,913,854	78,807,012,778
2023 Closing Debt Stock	160,808,088,694	168,757,283,650	329,565,372,345
Net Increase in Debt Stock	17,170,013,495	94,396,894,331	111,566,907,826

Cost of Servicing Debt			
Interest Payments in 2023	-	-	-
Approximate Interest Rate	0.0%	0.0%	0.0%



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.

Recurrent Expenditure

Table 13 highlights the recurrent expenditure data of the existing main organization in Bauchi State. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure'. Therefore, the level of performance stocked between the ranges of 35% to 99%. It gladdens our heart to state that the budget was to a reasonable extent implemented as intended given that the share for each sector as a percentage of the budget and actual expenditure percentage share were relatively matched. The Ministry of Finance got the highest share of both estimated and actual amounts of 37.08 billion and 99% respectively followed by the Education with an estimate of 5.83 billion and an actual of 5.3 billion represent 98% while Ministry for Rural Development got the lowest share of estimate of 107,852,712 Million and actual expenditure of 20,629,099 and 19% actual expenditures respectively.

Capital Expenditure

Table 14 represents the capital expenditure of the top 20 main organisations. The capital expenditure performance shows that some of the sectors listed had actual capital expenditure less than their respective budget size. The Ministry of Works under Economic Sector got the highest actual expenditure which is about N 58.38 billion equivalent to 95% of the total actual capital expenditure of N137.6 billion, followed by Ministry of Housing and Environment with N10.6 billion, equivalent to 94%, while the Health Sector Particular Primary Health Development Agency with an Estimates of 8.5 billion spent N 6.3 billion equivalent to 73%.

Total Expenditure

Table 15 indicates top highest spending sectors, the Economic Sector received the highest total actual expenditure which is about N58.3 billion (95%) of the state's total actual expenditure of N 93.0 billion, which is 68% followed by Ministry of Housing and Environment which got 9.4 billion equivalents to 88%. Health Sector Which Primary Health Care Development Agency got N8.3 billion which the actual expenditure of 6.3 billion representing (73%). while Hospital Management Board got the least actual expenditure to the tune of N12,481,000 million (1%). The performance shows that House of Assembly, Judiciary, Head of Service, Governor's Office State Infrastructure Development, and Hospital Management Board, incurred expenditure within their budgetary provision of 54% and 21% respectively. All other sectors performed within the range of 42% to 98%.

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	21,942,534,532	21,942,534,532	50,997,653,839	- 29,055,119,307	232%	22%	42%
Economic Sector	64,401,549,927	64,401,549,927	43,486,144,666	- 20,915,405,260	68%	65%	36%
Law and Justice Sector	980,674,685	980,674,685	4,110,912,354	- 3,130,237,669	419%	1%	3%
Social Services Sector	8,469,433,935	8,469,433,935	23,787,195,075	- 15,317,761,140	281%	9%	19%
Total Expenditure	98,809,719,055	98,809,719,055	122,479,094,079	- 23,669,375,025	124%		

* Variance and Performance measured against 2023 Final Budget

Recurrent Expenditure by NCOA Sector - 2023 Original Budget

Sector	Percentage
Economic Sector	67%
Administration Sector	23%
Social Services Sector	9%
Law and Justice Sector	1%

Recurrent Expenditure by NCOA Sector - 2023 Final Budget

Sector	Percentage
Economic Sector	67%
Administration Sector	23%
Social Services Sector	9%
Law and Justice Sector	1%

Recurrent Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Percentage	Amount
Administration Sector	42%	50,997,653,839
Economic Sector	36%	43,486,144,666
Social Services Sector	19%	23,787,195,075
Law and Justice Sector	3%	4,110,912,354

Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	5,368,008,942	5,368,008,942	1,589,047,867	3,778,961,075	30%	4%	2%
Economic Sector	94,069,327,675	94,069,327,675	76,801,019,777	17,268,307,898	82%	68%	83%
Law and Justice Sector	1,594,950,000	1,594,950,000	246,259,387	1,348,690,613	15%	1%	0%
Social Services Sector	25,910,777,801	25,910,777,801	9,810,397,833	16,100,379,968	38%	19%	11%
Total Expenditure	137,692,848,856	137,692,848,856	93,063,814,431	44,629,034,425	68%		

* Variance and Performance measured against 2023 Final Budget

Capital Expenditure by NCOA Sector - 2023 Original Budget

Sector	Share (%)
Economic Sector	74%
Social Services Sector	21%
Administration Sector	4%
Law and Justice Sector	1%

Capital Expenditure by NCOA Sector - 2023 Final Budget

Sector	Share (%)
Economic Sector	74%
Social Services Sector	21%
Administration Sector	4%
Law and Justice Sector	1%

Capital Expenditure by NCOA Sector - 2023 Actual Amount

Sector	Share (%)
Economic Sector	87%
Social Services Sector	11%
Administration Sector	2%
Law and Justice Sector	0%

Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	27,310,543,474	27,310,543,474	52,586,701,706	- 25,276,158,232	193%	12%	24%
Economic Sector	158,470,877,602	158,470,877,602	120,287,164,444	38,183,713,158	76%	67%	56%
Law and Justice Sector	2,575,624,685	2,575,624,685	4,357,171,740	- 1,781,547,055	169%	1%	2%
Social Services Sector	34,380,211,736	34,380,211,736	33,597,592,907	782,618,828	98%	15%	16%
Total Expenditure	236,502,567,911	236,502,567,911	215,542,908,510	20,959,659,401	91%		

* Variance and Performance measured against 2023 Final Budget

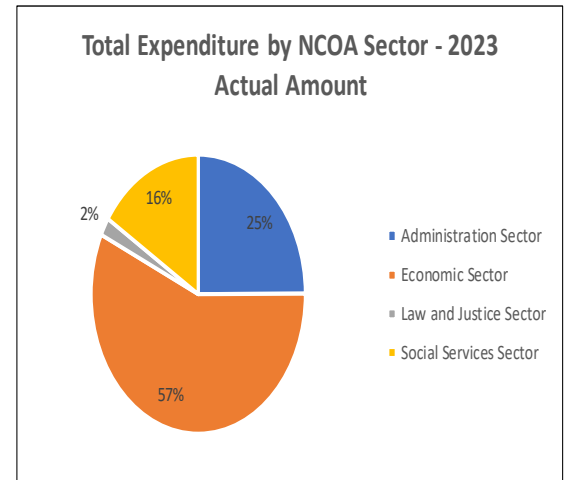
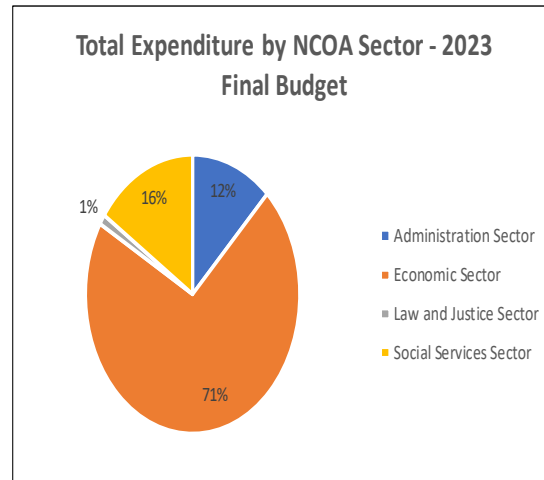
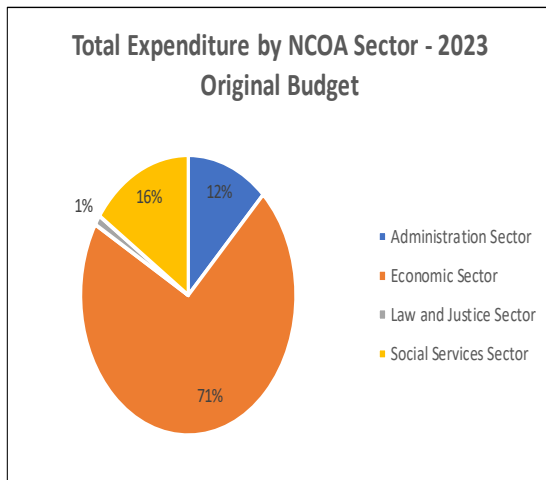


Table 13 Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
GOVERNOR'S OFFICE (SSG's OFFICE)	10,922,209,084	29,216,565,662	28,317,983,712	898,581,950	97%	29.57%	23.12%
BAUCHI STATE HOUSE OF ASSEMBLY	3,894,184,613	3,447,764,913	2,395,591,535	1,052,173,378	69%	3.49%	1.96%
OFFICE OF THE HEAD OF CIVIL SERVICE	3,390,338,066	2,494,252,194	1,859,034,788	635,217,407	75%	2.52%	1.52%
MINISTRY OF AGRICULTURE	1,132,636,755	1,175,052,743	1,041,211,498	133,841,244	89%	1.19%	0.85%
MINISTRY OF FINANCE-HQTRS	26,451,673,427	37,084,874,860	36,614,071,322	470,803,538	99%	37.53%	29.89%
OFFICE OF THE ACCOUNTANT GENERAL	1,454,017,359	1,507,054,685	1,226,917,626	280,137,059	81%	1.53%	1.00%
MIN OF COMMERCE AND INDUSTRY	137,218,111	241,782,986	212,692,068	29,090,918	88%	0.24%	0.17%
MINISTRY OF WORKS AND TRANSPORT	700,540,822	792,680,463	427,793,105	364,887,358	54%	0.80%	0.35%
BAUCHI STATE INFRASTRUCTURE DEVELOPMENT MAINTENANCE	332,700,553	405,160,845	387,993,308	17,167,537	96%	0.41%	0.32%
RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASA)	158,505,770	125,490,688	67,243,109	58,247,580	54%	0.13%	0.05%
MINISTRY OF HOUSING AND ENVIRONMENT	200,599,096	217,510,527	161,362,817	56,147,710	74%	0.22%	0.13%
BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BS EPA)	603,334,777	617,590,342	518,466,281	99,124,061	84%	0.63%	0.42%
BOARD OF INTERNAL REVENUE -STATE	404,819,446	1,431,450,467	1,113,632,622	317,817,846	78%	1.45%	0.91%
MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	106,002,712	107,852,712	20,629,099	87,223,613	19%	0.11%	0.02%
MINISTRY OF EDUCATION	6,379,041,358	5,838,105,036	5,731,443,363	106,661,672	98%	5.91%	4.68%
STATE UNIVERSAL BASIC EDUCATION	218,180,907	383,425,720	88,240,652	295,185,068	23%	0.39%	0.07%
ABUBAKAR TATARI ALI POLYTECHNIC, BAUCHI	2,123,918,403	2,038,852,952	1,658,714,489	380,138,463	81%	2.06%	1.35%
MINISTRY OF HEALTH	1,981,327,199	1,718,297,269	1,566,557,187	151,740,082	91%	1.74%	1.28%
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,119,501,064	1,089,707,951	888,091,716	201,616,235	81%	1.10%	0.73%
HOSPITALS MANAGEMENT BOARD	7,211,497,641	5,473,286,497	5,123,839,703	349,446,795	94%	5.54%	4.18%
Other Main Orgs	29,887,471,892	3,402,959,542	33,057,584,082	- 29,654,624,540	971%	3.44%	26.99%
Total Expenditure	98,809,719,055	98,809,719,055	122,479,094,079	- 23,669,375,025	124%		

Table 14 Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
GOVERNOR'S OFFICE (SSG's OFFICE)	1,259,000,000	1,259,000,000	35,073,124	1,223,926,876	3%	0.91%	0.04%
BAUCHI STATE HOUSE OF ASSEMBLY	1,105,704,500	1,105,704,500	232,628,961	873,075,539	21%	0.80%	0.25%
OFFICE OF THE HEAD OF CIVIL SERVICE	1,713,174,200	1,713,174,200	316,527,692	1,396,646,507	18%	1.24%	0.34%
MINISTRY OF AGRICULTURE	4,455,060,000	1,157,400,000	198,997,350	958,402,650	17%	0.84%	0.21%
MINISTRY OF FINANCE-HQTRS	2,629,000,000	6,151,292,611	5,841,198,894	310,093,717	95%	4.47%	6.28%
OFFICE OF THE ACCOUNTANT GENERAL	324,500,000	831,500,000	29,587,611	801,912,390	4%	0.60%	0.03%
MIN OF COMMERCE AND INDUSTRY	2,652,700,000	1,290,000,000	401,728,932	888,271,068	31%	0.94%	0.43%
MINISTRY OF WORKS AND TRANSPORT	40,327,300,126	61,306,295,692	58,389,496,456	2,916,799,236	95%	44.52%	62.74%
BAUCHI STATE INFRASTRUCTURE DEVELOPMENT MAINTENANCE	17,174,820,081	8,479,784,438	4,617,089,568	3,862,694,870	54%	6.16%	4.96%
RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASA)	3,245,000,000	1,930,000,000	210,631,310	1,719,368,691	11%	1.40%	0.23%
MINISTRY OF HOUSING AND ENVIRONMENT	6,229,449,107	10,645,719,000	9,401,693,081	1,244,025,919	88%	7.73%	10.10%
BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BS EPA)	2,013,000,000	844,950,000	366,262,775	478,687,225	43%	0.61%	0.39%
BOARD OF INTERNAL REVENUE -STATE	181,500,000	181,500,000	69,084,775	112,415,225	38%	0.13%	0.07%
MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	7,616,700,000	1,072,000,000	594,377,418	477,622,582	55%	0.78%	0.64%
MINISTRY OF EDUCATION	9,120,000,000	3,538,307,225	380,426,890	3,157,880,336	11%	2.57%	0.41%
STATE UNIVERSAL BASIC EDUCATION	9,200,405,776	4,653,094,887	1,602,536,951	3,050,557,936	34%	3.38%	1.72%
ABUBAKAR TATARI ALI POLYTECHNIC, BAUCHI	1,347,000,000	700,439,401	101,359,680	599,079,722	14%	0.51%	0.11%
MINISTRY OF HEALTH	13,347,534,491	8,322,052,368	1,078,621,649	7,243,430,719	13%	6.04%	1.16%
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	10,475,030,299	8,596,140,463	6,308,854,829	2,287,285,634	73%	6.24%	6.78%
HOSPITALS MANAGEMENT BOARD	2,067,500,000	1,626,500,000	12,481,000	1,614,019,000	1%	1.18%	0.01%
Other Main Orgs	1,208,470,276	12,287,994,071	2,875,155,486	9,412,838,585	23%	8.92%	3.09%
Total Expenditure	137,692,848,856	137,692,848,856	93,063,814,431	44,629,034,425	68%		

Table 15 Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
GOVERNOR'S OFFICE (SSG's OFFICE)	12,181,209,084	30,475,565,662	28,353,056,836	2,122,508,826	93%	12.89%	13.15%
BAUCHI STATE HOUSE OF ASSEMBLY	4,999,889,113	4,553,469,413	2,628,220,496	1,925,248,917	58%	1.93%	1.22%
OFFICE OF THE HEAD OF CIVIL SERVICE	5,103,512,266	4,207,426,394	2,175,562,480	2,031,863,914	52%	1.78%	1.01%
MINISTRY OF AGRICULTURE	5,587,696,755	2,332,452,743	1,240,208,848	1,092,243,894	53%	0.99%	0.58%
MINISTRY OF FINANCE-HQTRS	29,080,673,427	43,236,167,471	42,455,270,216	780,897,255	98%	18.28%	19.70%
OFFICE OF THE ACCOUNTANT GENERAL	1,778,517,359	2,338,554,685	1,256,505,236	1,082,049,449	54%	0.99%	0.58%
MIN OF COMMERCE AND INDUSTRY	2,789,918,111	1,531,782,986	614,421,000	917,361,986	40%	0.65%	0.29%
MINISTRY OF WORKS AND TRANSPORT	41,027,840,948	62,098,976,155	58,817,289,561	3,281,686,594	95%	26.26%	27.29%
BAUCHI STATE INFRASTRUCTURE DEVELOPMENT MAINTENANCE	17,507,520,634	8,884,945,283	5,005,082,875	3,879,862,408	56%	3.76%	2.32%
RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASA)	3,403,505,770	2,055,490,688	277,874,418	1,777,616,270	14%	0.87%	0.13%
MINISTRY OF HOUSING AND ENVIRONMENT	6,430,048,203	10,863,229,527	9,563,055,898	1,300,173,629	88%	4.59%	4.44%
BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA)	2,616,334,777	1,462,540,342	884,729,056	577,811,286	60%	0.62%	0.41%
BOARD OF INTERNAL REVENUE -STATE	586,319,446	1,612,950,467	1,182,717,397	430,233,071	73%	0.68%	0.55%
MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	7,722,702,712	1,179,852,712	615,006,517	564,846,195	52%	0.50%	0.29%
MINISTRY OF EDUCATION	15,499,041,358	9,376,412,261	6,111,870,253	3,264,542,008	65%	3.96%	2.84%
STATE UNIVERSAL BASIC EDUCATION	9,418,586,683	5,036,520,607	1,690,777,602	3,345,743,005	34%	2.13%	0.78%
ABUBAKAR TATARI ALI POLYTECHNIC, BAUCHI	3,470,918,403	2,739,292,353	1,760,074,169	979,218,185	64%	1.16%	0.82%
MINISTRY OF HEALTH	15,328,861,690	10,040,349,637	2,645,178,837	7,395,170,800	26%	4.25%	1.23%
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	11,594,531,363	9,685,848,414	7,196,946,544	2,488,901,870	74%	4.10%	3.34%
HOSPITALS MANAGEMENT BOARD	9,278,997,641	7,099,786,497	5,136,320,703	1,963,465,795	72%	3.00%	2.38%
Other Main Orgs	31,095,942,168	15,690,953,613	35,932,739,568	- 20,241,785,955	229%	6.63%	16.67%
Total Expenditure	236,502,567,911	236,502,567,911	215,542,908,510	20,959,659,401	91%		

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 table shows some top value projects implemented in the 2023 fiscal year at various stages. Out of the 20 projects listed, 1 was completed, which represents 88%, while the other ones are still ongoing.

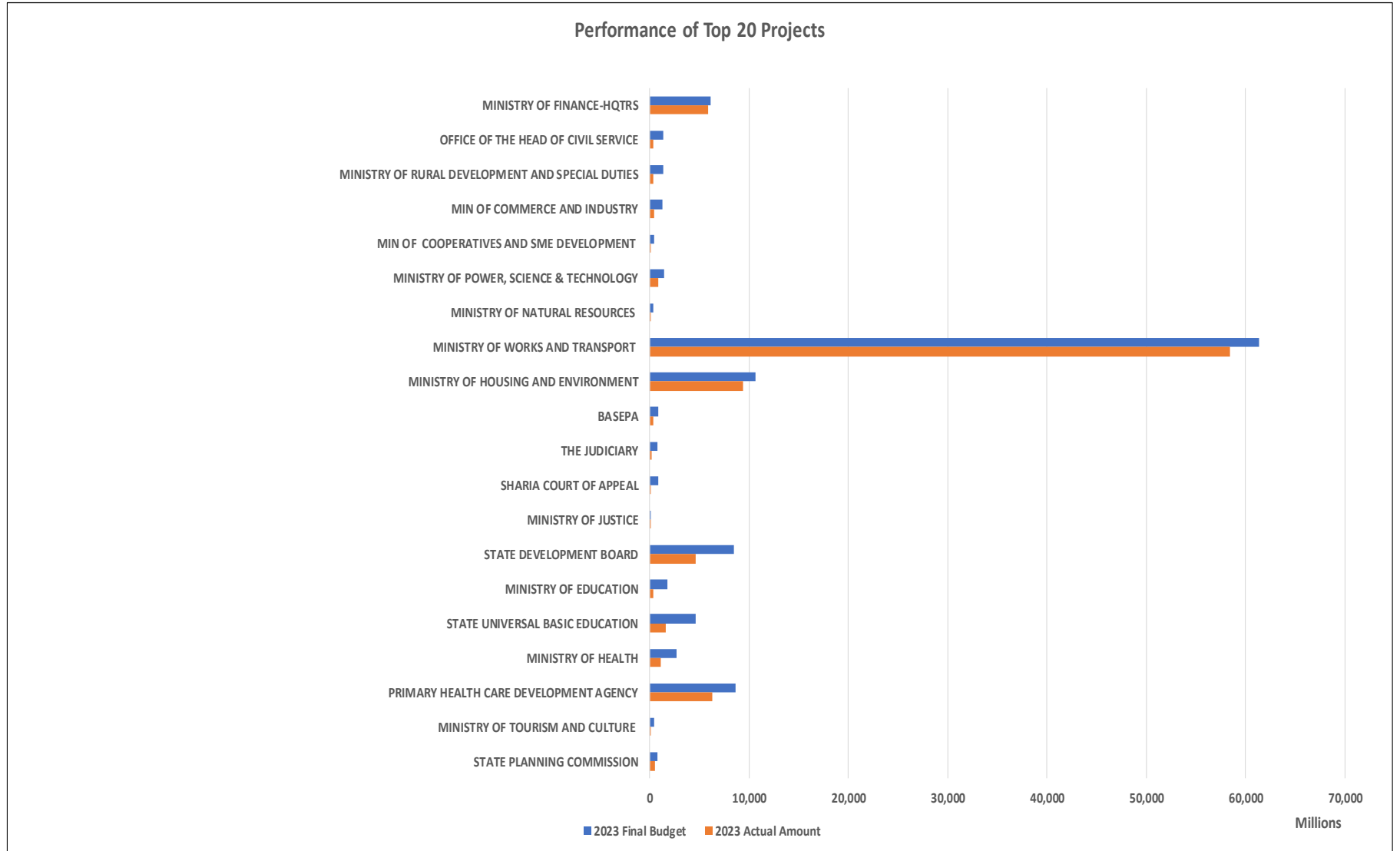
My Bauchi Projects and construction township roads across the state, completion and equipping of Primary Health Care Centres across the state were completed among others. The construction of drainages, reclamations of eroded areas and washed away roads embankment, erosion control of various roads across the state is still ongoing while a total of N2.9 billion has been expended representing 95% of the approved budgeted amount.

Table 16 Largest Projects

Bauchi State Government 2023 Citizens Accountability Report

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
MINISTRY OF FINANCE-HQTRS	2,055,292,611	6,151,292,611	5,841,198,894	310,093,717	95%	Bauchi	Ongoing
OFFICE OF THE HEAD OF CIVIL SERVICE	1,273,174,200	1,309,674,200	316,527,692	993,146,507	24%	Bauchi	Ongoing
MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	2,100,000,000	1,309,674,200	316,527,692	993,146,507	24%	State Wide	Ongoing
MIN OF COMMERCE AND INDUSTRY	615,000,000	1,290,000,000	401,728,932	888,271,068	31%	Bauchi	Ongoing
MIN OF COOPERATIVES AND SME DEVELOPMENT	1,150,000,000	450,000,000	8,389,000	441,611,000	2%	Bauchi	Ongoing
MINISTRY OF POWER, SCIENCE & TECHNOLOGY	1,265,600,000	1,473,200,000	849,846,231	623,353,769	58%	State Wide	Ongoing
MINISTRY OF NATURAL RESOURCES	383,500,000	383,500,000	23,533,000	359,967,000	6%	Bauchi	Not Yet S
MINISTRY OF WORKS AND TRANSPORT	33,259,941,692	61,306,295,692	58,389,496,456	2,916,799,236	95%	State Wide	Ongoing
MINISTRY OF HOUSING AND ENVIRONMENT	4,692,749,000	10,645,719,000	9,401,693,081	1,244,025,919	88%	Bauchi	Complete
BASEPA	707,950,000	844,950,000	366,262,775	478,687,225	43%	Bauchi	Ongoing
THE JUDICIARY	623,000,000	758,660,000	198,247,783	560,412,217	26%	Bauchi	Ongoing
SHARIA COURT OF APPEAL	811,000,000	811,000,000	10,753,235	800,246,765	1%	Bauchi	Not Yet S
MINISTRY OF JUSTICE	59,250,000	59,250,000	4,826,000	54,424,000	8%	Bauchi	Ongoing
STATE DEVELOPMENT BOARD	11,264,784,438	8,479,784,438	4,617,089,568	3,862,694,870	54%	State Wide	Ongoing
MINISTRY OF EDUCATION	2,478,000,000	1,788,507,225	380,426,890	1,408,080,336	21%	State Wide	Ongoing
STATE UNIVERSAL BASIC EDUCATION	6,860,094,887	4,653,094,887	1,602,536,951	3,050,557,936	34%	State Wide	Ongoing
MINISTRY OF HEALTH	7,453,632,368	2,692,432,368	1,078,621,649	1,613,810,719	40%	State Wide	Ongoing
PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,512,140,463	8,596,140,463	6,308,854,829	2,287,285,634	73%	State Wide	Ongoing
MINISTRY OF TOURISM AND CULTURE	792,264,282	432,264,282	4,956,000	427,308,282	1%	Bauchi	Ongoing
STATE PLANNING COMMISSION	1,153,000,000	777,000,000	540,243,291	236,756,709	70%	State Wide	Ongoing
Others Capital Expenditure	28,197,941,710	23,480,409,490	2,402,054,481	21,078,355,008	10%		
Total Capital Expenditure	114,708,315,651	137,692,848,856	93,063,814,431	44,629,034,425	68%		

Figure 8 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. 14 citizens' nominated projects were sampled and presented in Table 17 below, including the construction of roads, Purchase and Supply of Fertilizer and Agricultural Chemicals to Farmers Across the State. Implementation of E -Learning in our secondary schools, Women and Youth empowerment in Agriculture among others. Out of the 20 sampled, nine projects are ongoing, equivalent to 88.8%, five projects are completed representing 1.3%, while two projects are yet to start.

Bauchi State Government 2023 Citizens Accountability Report

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Provision of Digital Studio Infrastructures and Equipment at BATV Headquarters Bauchi.	250,000,000	150,000,000	29,682,197	120,317,803	20%	Bauchi	ongoing
Provision of Digital Studio Infrastructures and Equipment at BRC Headquarters Bauchi.	269,786,550	275,786,550	202,946,764	72,839,786	74%	Bauchi	ongoing
Establishment of Community Radio Stations	100,000,000	50,000,000	-	50,000,000	0%	State Wide	ongoing
Implementation of E-Learning for Secondary Schools through the Provision of ICT Equipments in Schools.	10,000,000	10,000,000	5,000,000	5,000,000	50%	State Wide	ongoing
Construction of Cemeteries across the State.	70,000,000	70,000,000	2,000,000	68,000,000	3%	State Wide	ongoing
Provision of Palliative Materials and Equipment to Cushion the Effect of COVID-19.	400,000,000	400,000,000	174,474,666	225,525,334	44%	State Wide	ongoing
Purchase of Scholastic and Instructional Materials	15,000,000	15,000,000	-	15,000,000	0%	State Wide	ongoing
Rehabilitation of Electricity across the state.	200,000,000	700,000,000	571,220,418	128,779,582	82%	State Wide	completed
Purchase of Agriculture Consumables/Zoonotic Materials	10,000,000	70,400,000	70,112,500	287,500	100%	State Wide	completed
Purchase of 5 nos. of Tractors and other Farmg Machineries	100,000,000	50,000,000	27,050,000	22,950,000	54%	State Wide	ongoing
Women and Youth Empowerment in Agric Prog.	100,000,000	110,000,000	39,275,850	70,724,150	36%	State Wide	ongoing
Purchase and Supply of Fertilizer and Agricultural Chemicals to Farmers Across the State.	250,000,000	100,000,000	99,591,079	408,921	100%	State Wide	completed
Renovation and Repairs of Electrical Networks Across the State.	300,000,000	365,000,000	364,440,153	559,847	100%	State Wide	completed
Rehabilitastion of Dindima - Yashi - Maina Maji Road Federal Highway.	-	3,055,290,353	2,991,906,062	63,384,291	98%	Misau	completed
Rehabilitation of Adamami - Disina-Jamaare Road	-	2,200,426,623	2,200,225,169	201,453	100%	Jama'are	completed
Design and Dconstruction of Darazo Gabchiyari Road	-	2,016,286,539	1,504,230,679	512,055,859	75%	Darazo	ongoing
Construction of Dagu - Kagadaman Zurgwai - Gadan Maiwa Road.	-	1,017,190,353	906,431,490	110,758,864	89%	Warji	ongoing
Rehabilitation of Kari - Misau Road Federal Highway.	-	2,167,421,790	1,321,020,748	846,401,042	61%	Misau	ongoing
Dualization From GSS Ningi - Gundiba (Collage Health technology Ningi)/Consruction of Ningi Bye-Pass Federal Highway.	-	3,113,176,934	1,207,951,007	1,905,225,927	39%	Ningi	ongoing
Rehabilitation of Siri - Miya - Katagan Warji Surface dressed Road.	-	2,155,789,473	781,901,800	1,373,887,674	36%	Ganjuwa	ongoing
Others Citizens Nominated Projects	112,633,529,101	119,601,080,241	- 12,499,460,582	132,100,540,823	-10%		
Total Value of Citizens Nominated Projects	114,708,315,651	137,692,848,856	-	137,692,848,856	0%		

* Variance and Performance measured against 2023 Final Budget

Table 17 Citizens Nominated Projects

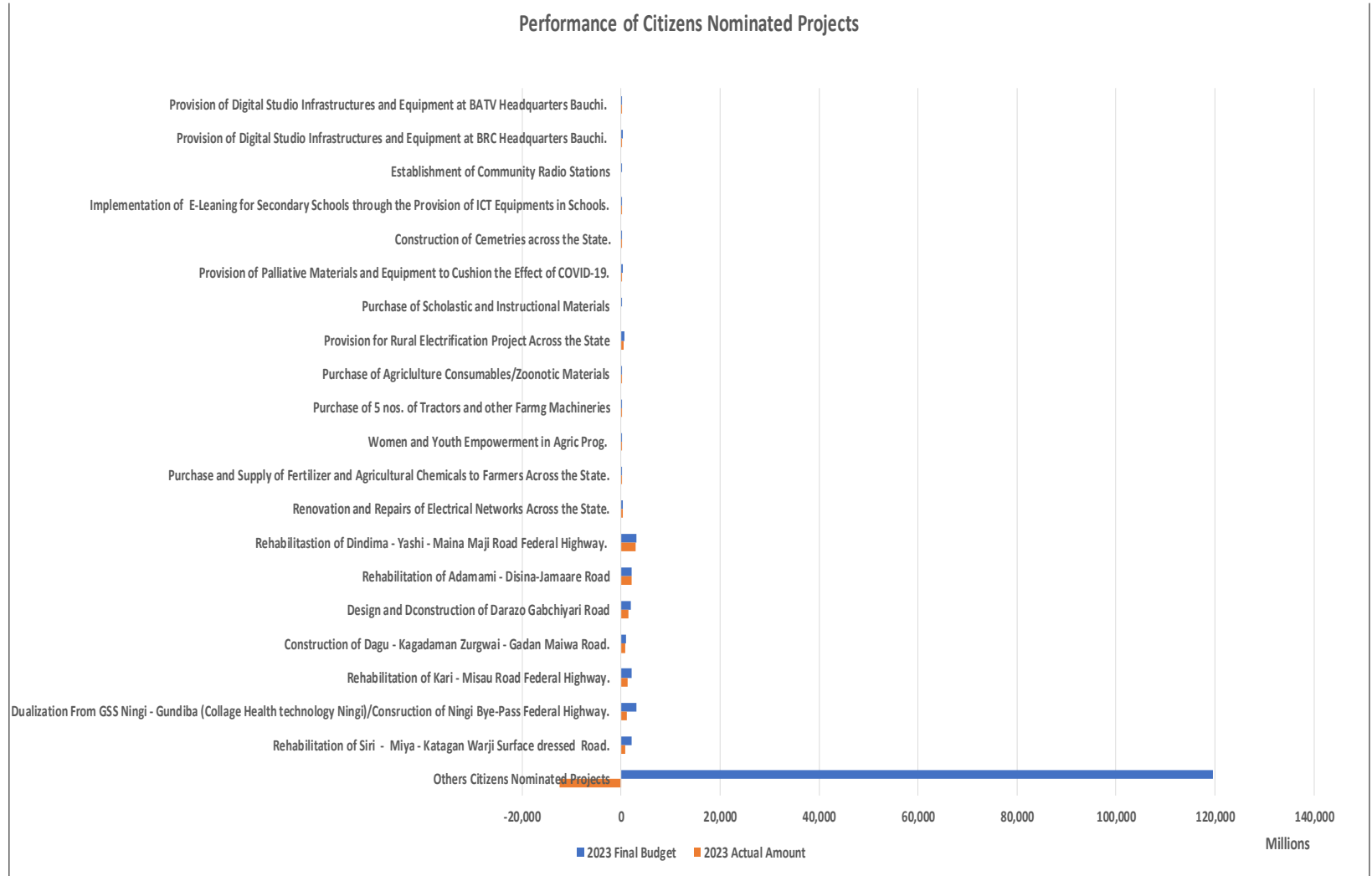


Figure 9 Citizens Nominated Projects Graph

Section 9 Gender, Equity and Social Inclusion (GESI) Projects

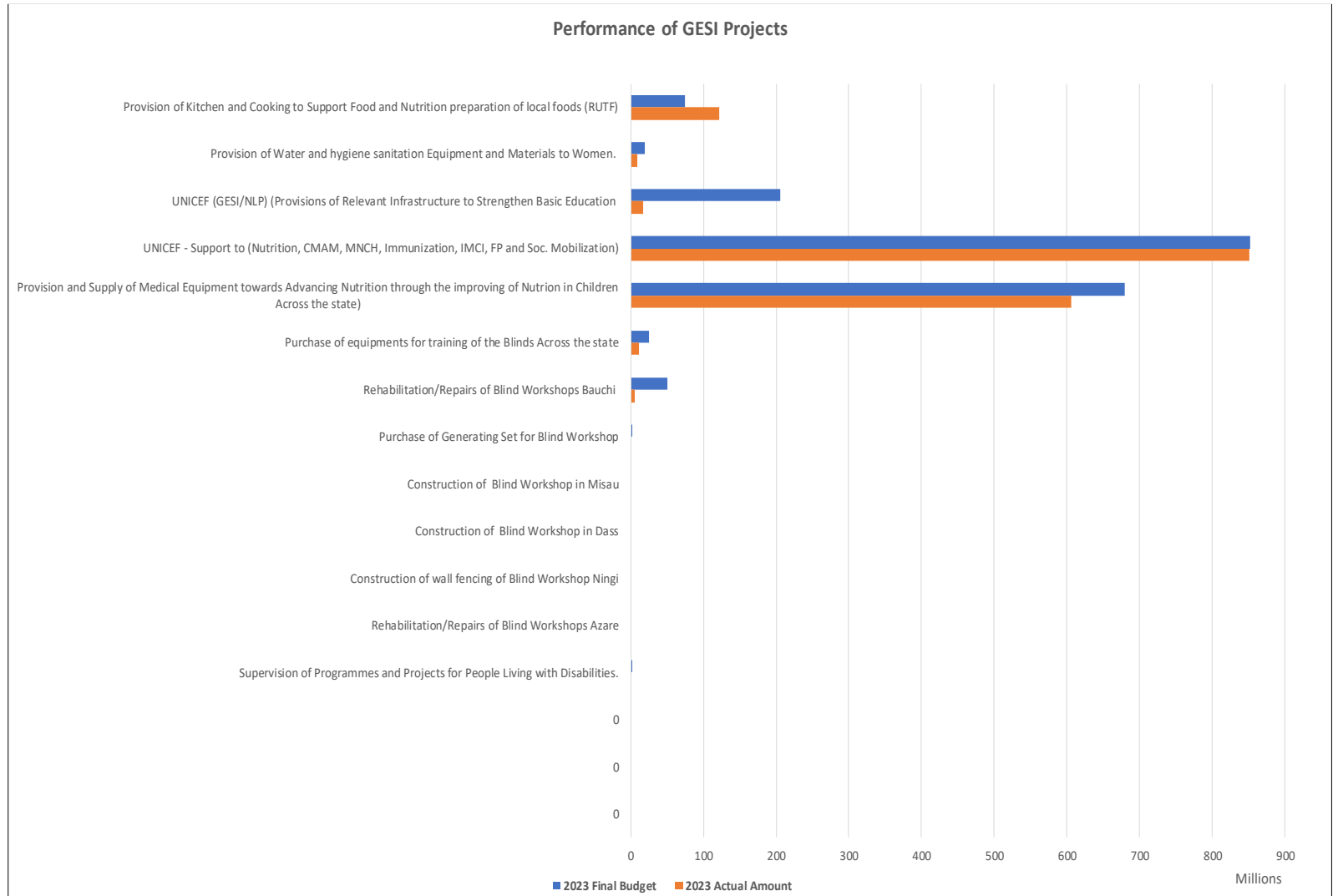
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects related to Gender, Equity and Social Inclusion (GESI) and the actual expenditure from the implementation of the fiscal year budget. Bauchi State Government in its 2023 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 14 projects identified as reflecting 'Gender, Equity and Social Inclusion', eight were completed in 2023, with four ongoing and two not yet started.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Provision of Kitchen and Cooking to Support Food and Nutrition preparation of local foods (RUTF)	125,000,000	75,000,000	122,335,000	- 47,335,000	163%	Min of Women Affairs	Ongoing
Provision of Water and hygiene sanitation Equipment and Materials to Women.	70,000,000	20,000,000	9,500,000	10,500,000	48%	Min of Women Affairs	Ongoing
UNICEF (GESI/NLP) (Provisions of Relevant Infrastructure to Strengthen Basic Education	205,562,713	205,562,713	17,000,000	188,562,713	8%	SUBEB	Ongoing
UNICEF - Support to (Nutrition, CMAM, MNCH, Immunization, IMCI, FP and Soc. Mobilization)	82,200,000	852,200,000	851,304,246	895,754	100%	PHCDA	Ongoing
Provision and Supply of Medical Equipment towards Advancing Nutrition through the improving of Nutriion in Children Across the state)	679,788,333	679,788,333	605,644,769	74,143,564	89%	PHCDA	Ongoing
Purchase of equipments for training of the Blinds Across the state	25,000,000	25,000,000	11,370,000	13,630,000	45%	AGENCY FOR PEOPLE LIVIN	Ongoing
Rehabilitation/Repairs of Blind Workshops Bauchi	50,000,000	50,000,000	5,796,000	44,204,000	12%	AGENCY FOR PEOPLE LIVIN	Ongoing
Purchase of Generating Set for Blind Workshop	2,500,000	2,500,000	-	2,500,000	0%	AGENCY FOR PEOPLE LIVIN	Not Yet Started
Construction of Blind Workshop in Misau	50,000,000	-	-	-		AGENCY FOR PEOPLE LIVIN	Not Yet Started
Construction of Blind Workshop in Dass	50,000,000	-	-	-		AGENCY FOR PEOPLE LIVIN	Not Yet Started
Construction of wall fencing of Blind Workshop Ningi	50,000,000	-	-	-		AGENCY FOR PEOPLE LIVIN	Not Yet Started
Rehabilitation/Repairs of Blind Workshops Azare	50,000,000	-	-	-		AGENCY FOR PEOPLE LIVIN	Not Yet Started
Supervision of Programmes and Projects for People Living with Disabilities.	2,000,000	2,000,000	-	2,000,000	0%	AGENCY FOR PEOPLE LIVIN	Not Yet Started
0	-	-	-	-		0	0
0	-	-	-	-		0	0
0	-	-	-	-		0	0
Total Value of GESI Projects	1,492,051,046	1,667,051,046	-	1,667,051,046	0%		

* Variance and Performance measured against 2023 Final Budget

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens Presenting the Annual Financial Statements

This session provides confirmation of public consultations with citizens on the Audited Financial Statement. It provides details such as the date, time, venue, attendance and minutes of the consultation.

The Bauchi State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance Websites, specifically at this link address: www.bauchistatet.gov.ng/financial-reports2/ as published.

A town hall meeting/Audit Forum was conducted to present the Financial Statements. Accordingly, the details of the events were published in two national daily newspapers and the contributions of citizens were minutes and made available online.