



Bauchi State Government Budget Performance Report 2024 Q1

2024

Quarterly Budget Performance

(Education Sector)



Introduction:

This factsheets is developed as a tool to provide evidence-based engagements to demand accountability of state education budget by advocating for increase budgetary releases and performance in education for infrastructure and training on school safety and disaster risk reduction (DRR) across Bauchi, Borno and Yobe States.

This initiative titled "Enhancing Safe and Secure Education for All Project" is supported by the USAID Strengthening Civic Advocacy and Local Engagement (SCALE) project implemented by Palladium. The Project is being implemented by Cluster of 7 Organizations (called Safe School Cluster) lead by the Young Leaders Network (Registered with CAC as Initiative for Leadership Development and Youth Empowerment. **The Safe School Cluster is comprised of the following Organizations:**

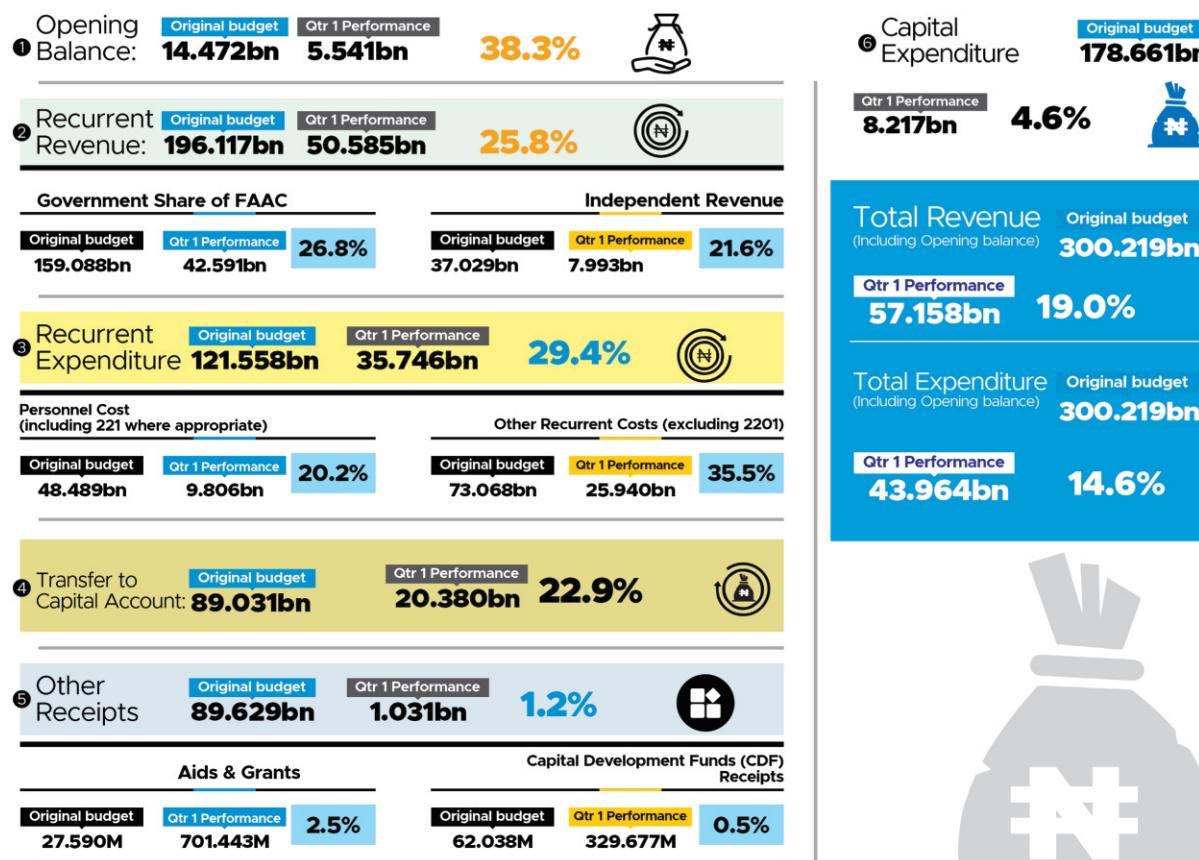
1. Young Leaders Network
2. Leadtots Development Initiative
3. Bauchi State Network of Civil Society Organizations
4. Nigerian Union of Journalist, Yobe State Chapter
5. North East Youth Initiative For Development
6. Thamani for Women and Youth Development Initiative
7. Innovative Child Care and Women Empowerment Initiative

The Safe School Cluster is advocating for the states to adopt the National Policy on Safety, Security and Violence-free schools. The cluster is also advocating for increased budgetary releases and performance in education for infrastructure and training on school safety and disaster risk reduction (DRR) by 2025. This project will equally strengthen the capacity of Civil Societies to rightfully address the issues around the situation of insecure and poor budget allocation for education.

Safe School Advocacy Asks include:

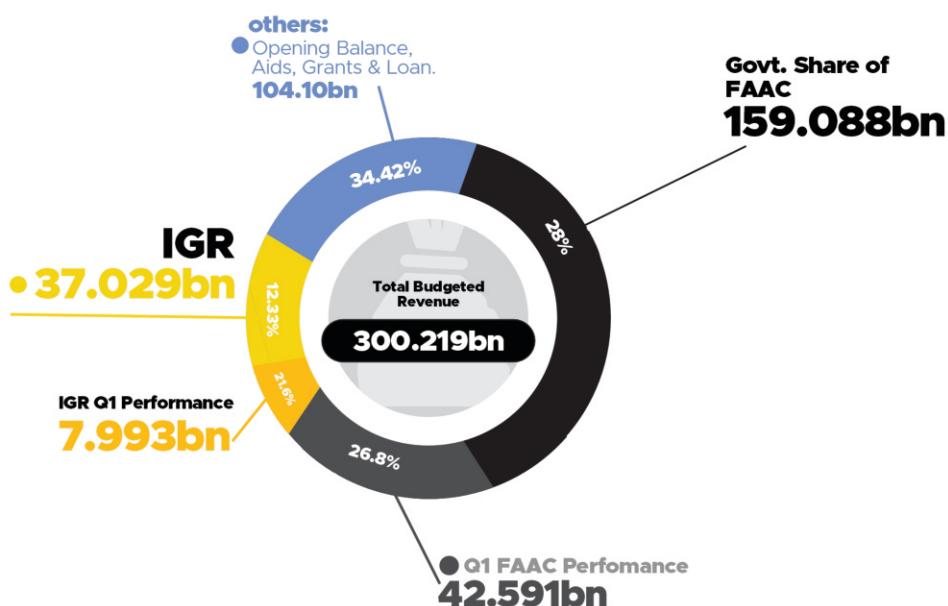
1. To push for the domestication and implementation of the National Policy on Safety, Security and Violence-free schools in Bauchi, Borno, and Yobe States.
2. To advocate for increased budgetary releases and performance in education for infrastructure and training on school safety and disaster risk reduction (DRR) by 2025.

OVERVIEW OF 2024 BAUCHI STATE BUDGET OF PERFORMANCE



Recurrent Revenue

Recurrent Revenue



Revenue Performance:

Total revenue (Including opening balance) projected for the year was **N300,219,705,820.60** out of which N **57,158,157,543.95** was realised representing **19.0%** during the period under review.

Government Share of FAAC (Statutory Revenue):

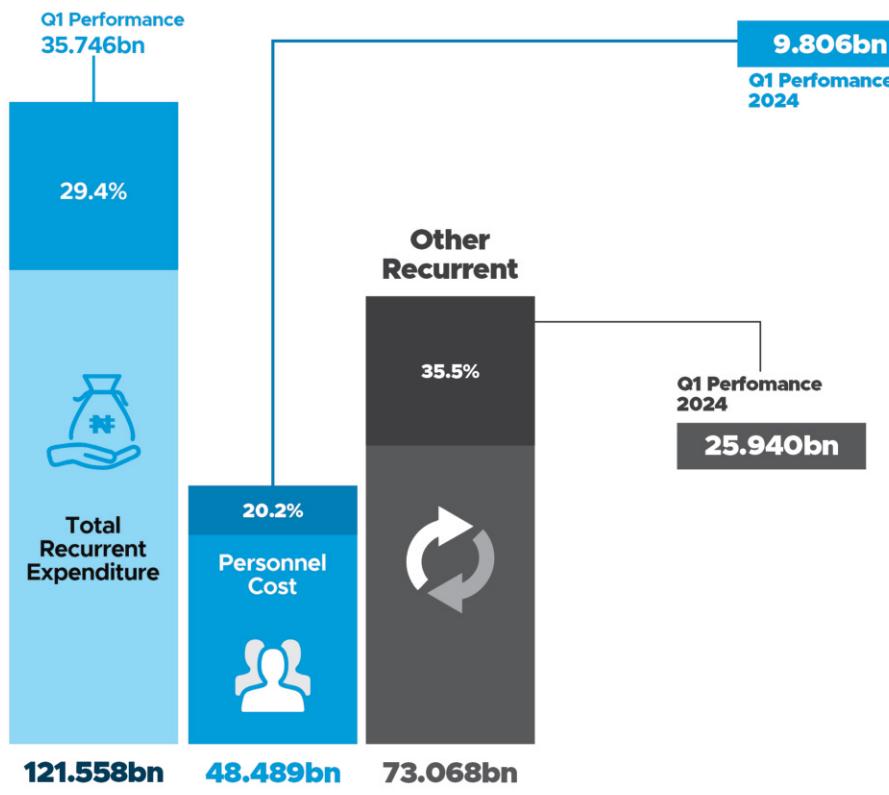
Out of the sum of **N159,088,077,055.00** approved in the budget, the sum of **N42,591,866,864.58** representing 26.8% was realised during the period under review. The removal of the Oil Subsidy by the Federal Government has seen an improvement in this revenue component accruing to the tiers of government for the period under consideration. Another key determinant of this revenue item is the country's oil production benchmark which had slightly increased from an average of **1.28 million** barrels per day in the last quarter to an average of **1.35 million** barrels per day in the period under review, an increase that could be attributable to the **1.72 million** bpd quota allocated to the country by the Organization of Petroleum Countries (OPEC). This had increased projected streams of revenues from the Federation Account.

Internally Generated Revenue:

The sum of **N37,029,075,592.51** was approved, out of which N **7,993,960,910.89** representing **21.6%** was realised during the period under review. Revenue generation especially through taxation is usually slow in the first quarter as assessment for taxation is normally undertaken up to the end of the quarter. However, the performance is relatively good considering the period of the review. This we believe will continue to improve as payments are made after the assessment. The State had also put machinery in place to ensure the effective implementation of some key revenue reforms.

Recurrent Expenditure

Recurrent Expenditure

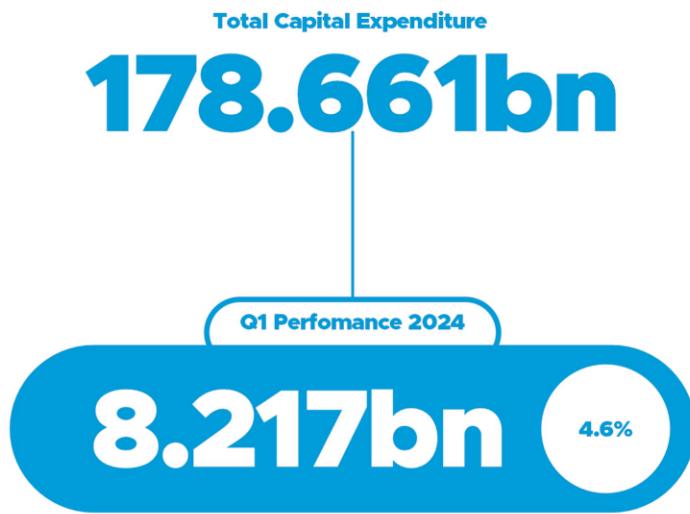
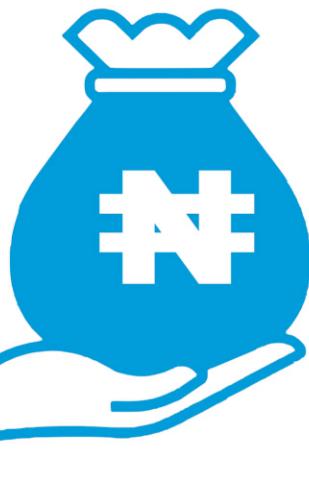


■ Total Recurrent Expenditure:

The total approved budgeted recurrent expenditure stood at **N121,558,272,959.80** out of which **N48,489,668,311.94** is for personnel cost while other recurrent expenditure (overhead cost) accounted for **N73,068,604,647.86**. Out of the personnel cost of **N48,489,668,311.94**, **N9,805,527,499.05** representing **20.2%** was expended in the first quarter and this clearly shows the commitment of the Government to the payment of salaries and wages.

Capital Expenditure

Capital Expenditure

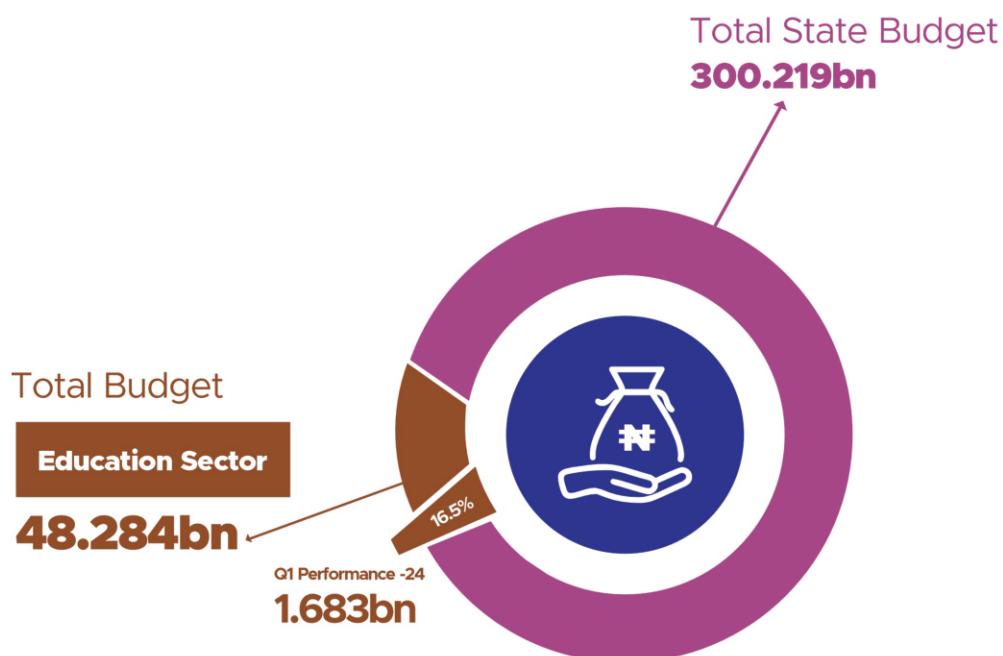


■ Capital Expenditure Performance:

Capital Expenditure was projected in the sum of **N178,661,432,860.80** representing **55.67%** of the entire Budget Size. The sum of **N8,217,055,598.90** or **4.6%** was incurred as expenditure during the period under review. According to the **Q4 BPR**, the low performance to capital expenditure is because in the last year, Government had awarded payment of between **30% - 50%** of the projects' cost of all the capital projects that are currently being executed in the State.

Budget Performance (Education Sector)

Education Sector

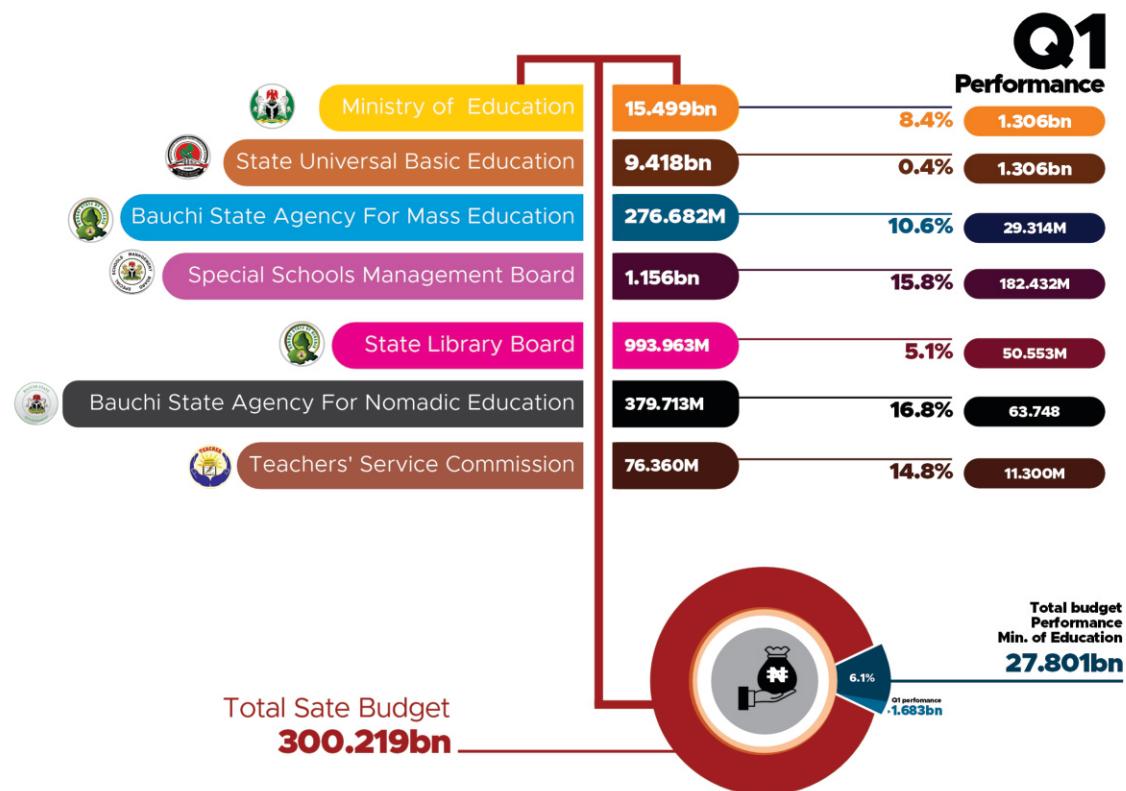


The Education Sector:

The Education sector received a total allocation of **N48.28B** representing **16.1%** of total State Budget. This was higher than the **12.5%** allocated in the year 2023. However, the overall performance for Q1 Jan – Mar 2024 was **16.5%** at **N1.683B.** in the 2024 approved budget; the education sector consist of the Ministry of Education and Ministry of Higer Education. Ministry of Education received a total of **N27,801,144,789.77** in allocation () and received **N1,683,675,735.41** in Q1 of 2024 performing at **6.1%.** The Ministry of Higer Education received **N20,483,287,280.36** in allocation and received **N2,136,848,408.04** in Q1 of 2024 performing at **10.4%.**

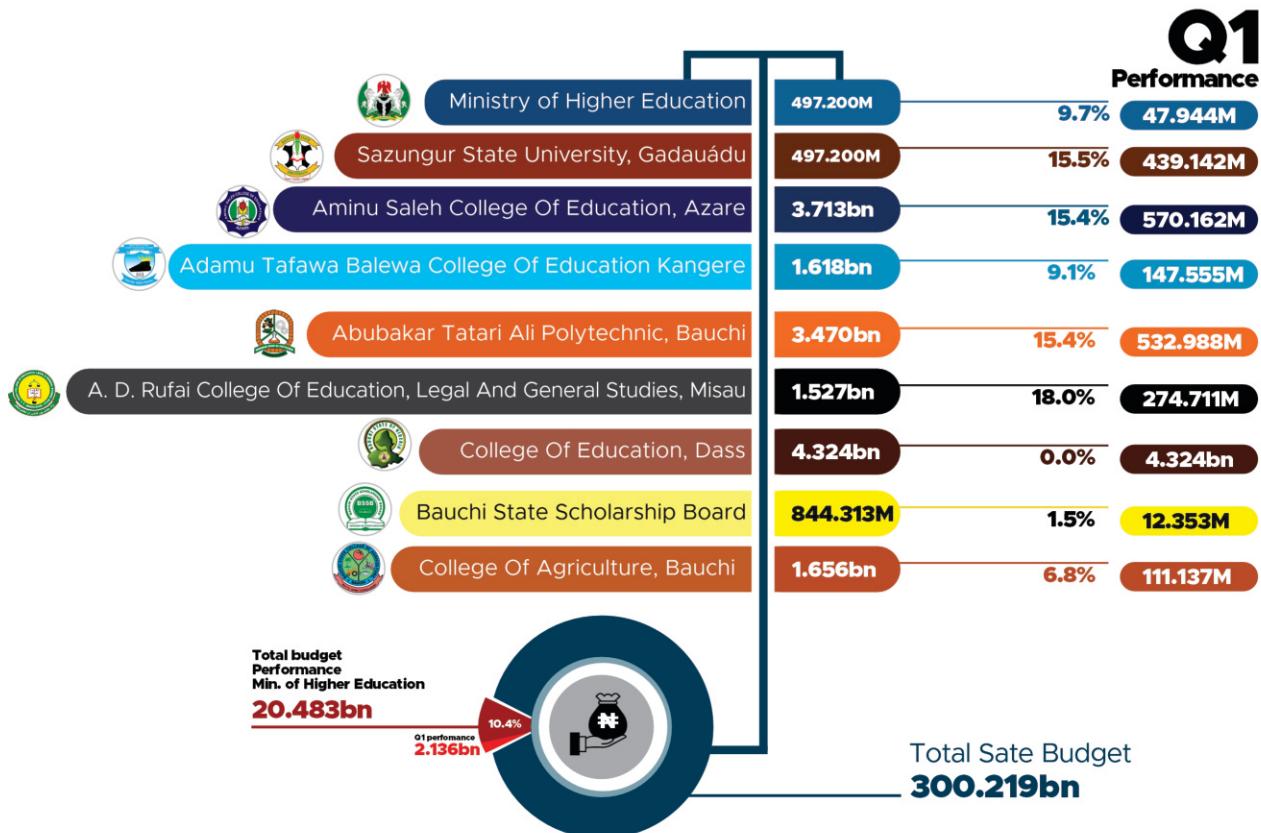
Source: Q1 Budget Performance Report (Bauchi State Government)

Ministry of Education



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Ministry of Higher Education



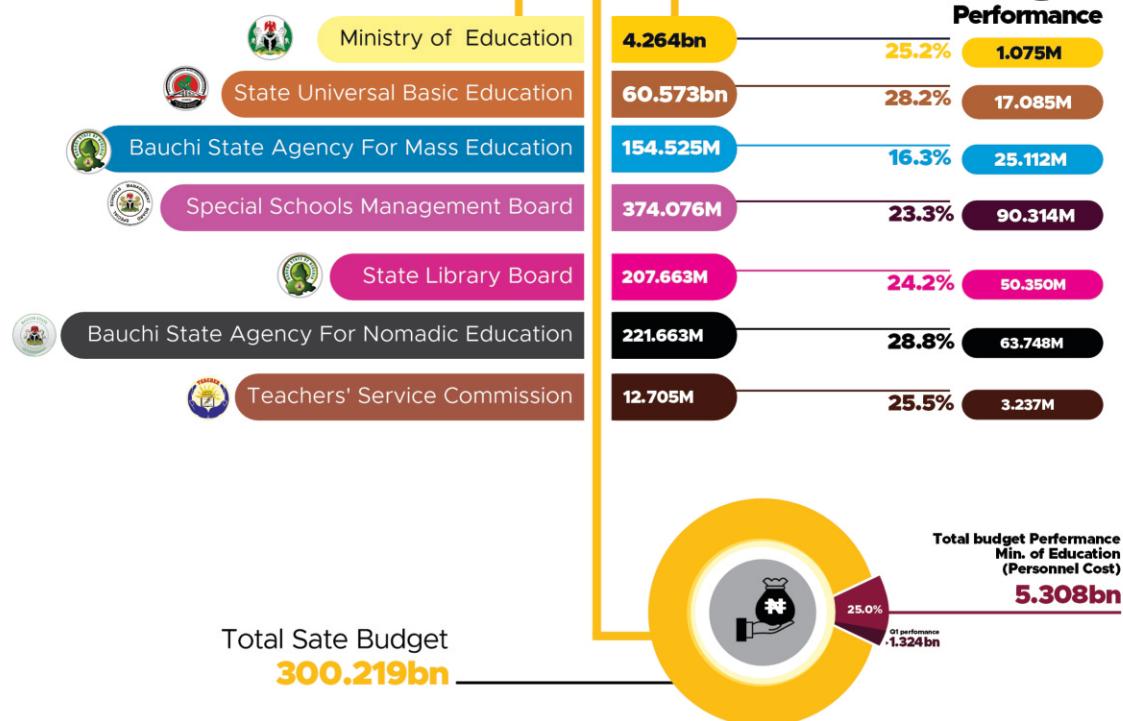
Source: Q1 Budget Performance Report (Bauchi State Government)

Ministry of Education

Personnel Cost



Q1
Performance



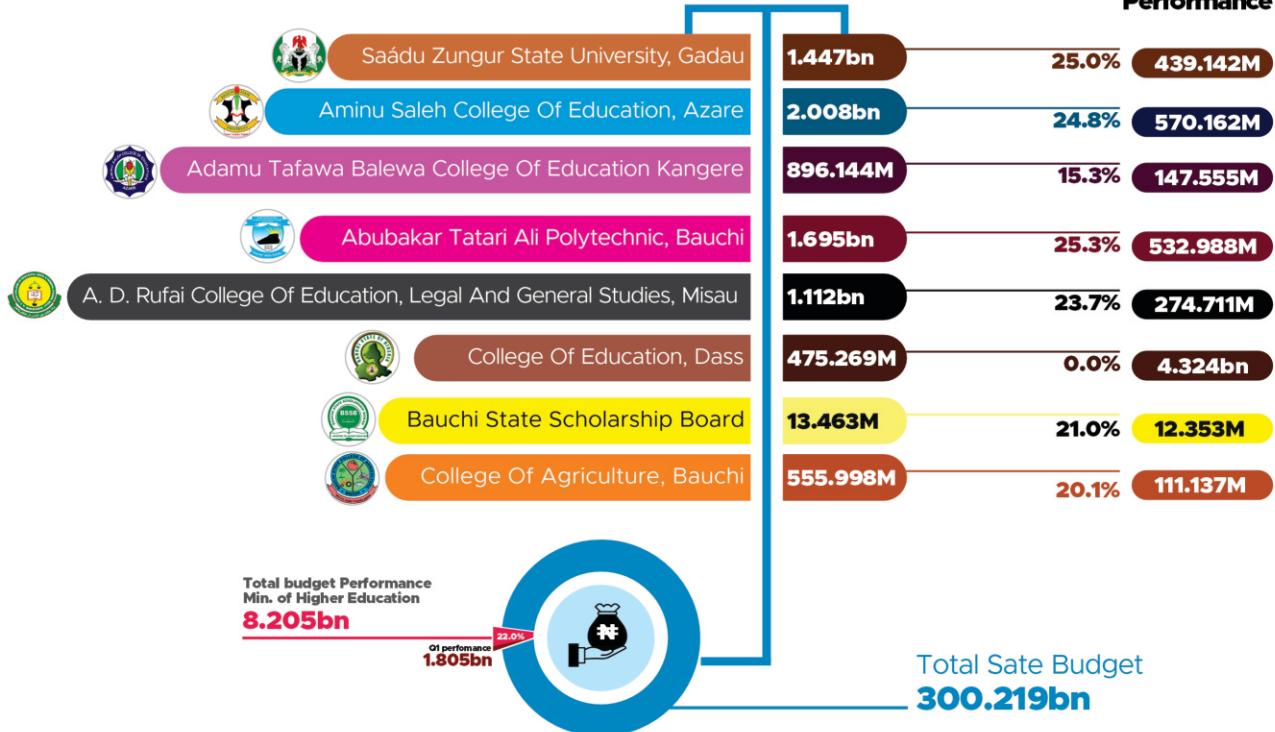
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Ministry of Higher Education

Personnel Cost



Q1
Performance



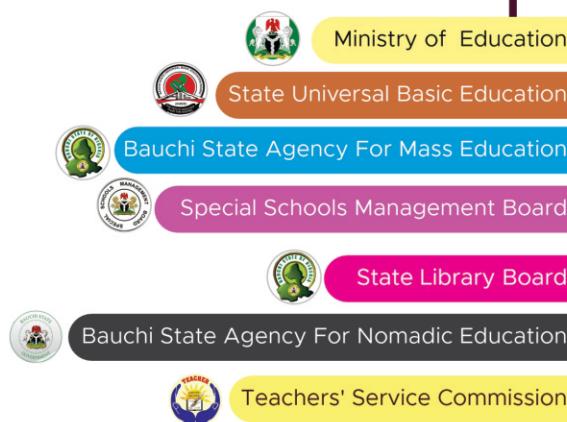
Source: Q1 Budget Performance Report (Bauchi State Government)

Ministry of Education

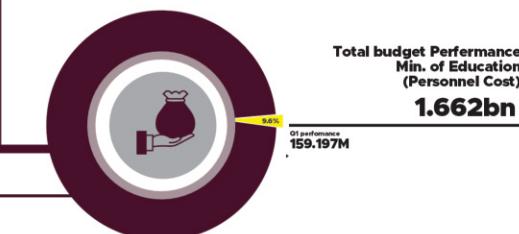
Overhead Cost



Q1
Performance



1.264bn	3.0%	37.842M
142.607M	12.8%	18.218M
50.107M	8.4%	4.201M
85.600M	105.9%	90.670M
11.300M	1.8%	202.426
63.120M	0.0%	63.120M
45.700M	17.6%	8.062M



Total State Budget
300.219bn

Bauchi State Government Budget Performance Report 2024 Q1

Ministry of Higher Education

Overhead Cost



Q1
Performance



252.000M	4.3%	10.844M
332.116M	23.2%	77.184
1.234bn	5.9%	72.493M
157.000M	6.4%	10.022M
423.600M	24.4%	103.342M
128.288M	8.6%	11.000M
199.500M	0.0%	199.500M
818.16M	1.2%	9.522M
81.450M	0.0%	81.450M

Total budget Performance
Min. of Higher Education
3.626bn

Q1 performance
294.409M

Total State Budget
300.219bn

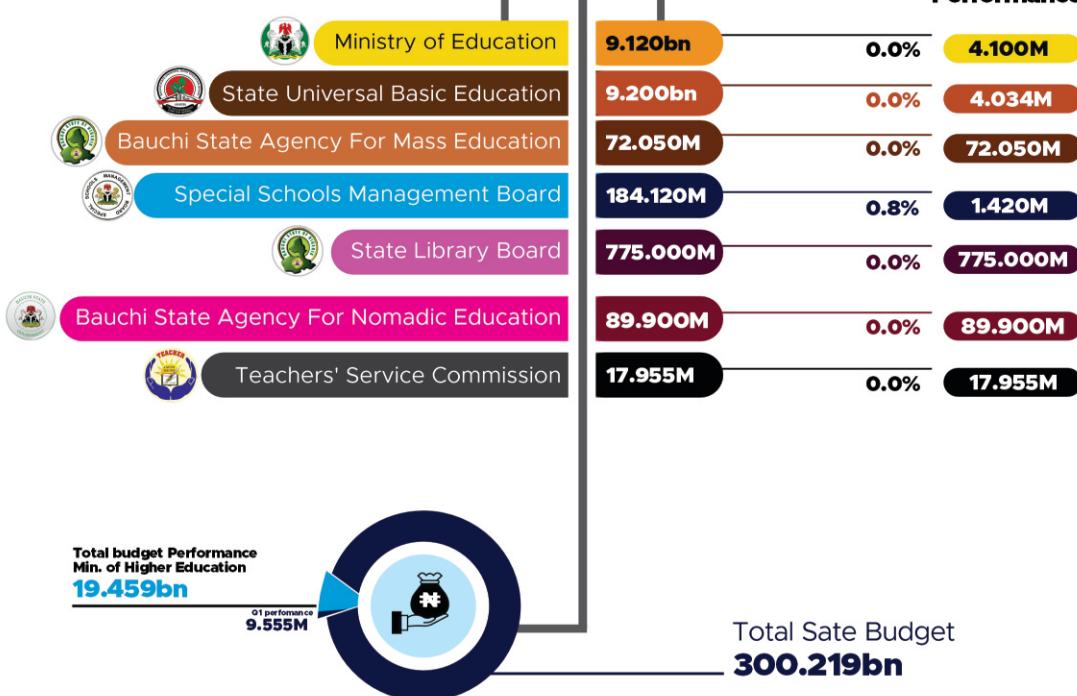
Source: Q1 Budget Performance Report (Bauchi State Government)

Ministry of Education

Capital Expenditure



Q1
Performance



Bauchi State Government Budget Performance Report 2024 Q1

Ministry of Higher Education

Capital Expenditure



Q1
Performance



Observation from Q1 Budget Performance:

1. The overall budget performance was **16.5%**
2. The revenue performance for Bauchi is **19.0%**
3. The education sector budget for 2024 had an increase from **12.4%** to **16.5%**
4. However, the Q1 had a fairly low performance of **16.5%**.
5. SUBEB has a very low budget performance of **0.4%** representing almost zero activity in the Board.
6. The Director of Finance observed that the low performance of the budget at the MDAs is because of the poor capacity of the budget officers and Directors at the MDAs to raise memos and draft budgets. Since the budgets were not developed from the MDAs, the final approved budget have items that were not needed in the department for the year.
7. Another reason for the poor performance was traced to the late submission of financial reports by the MDAs to the Office of the Accountant General.
8. The Office of the Accountant General will offer technical support.

Recommendation:

1. Need to advocate for timely reporting of financial performance by the MDAs to Office of the Accountant General to enable the reports to be captured in the State BPR
2. Need to build capacity of Budget Officers and Directors on budget processes, budget development and Memo development to enhance their capacity to make effective budgets and ensure optimum budget performance.
3. Need for the CSOs to visit SUBEB to fact check reasons for the poor performance in the budget.
4. Timely submission of workplan by the MDAs to fast-track budgetary releases is encouraged.

