



YOBE STATE CITIZENS BUDGET 2022

Budget of Continuity Empowerment
and Accelerated Development



YOBE STATE GOVERNMENT

**BUDGET OF CONTINUITY,
EMPOWERMENT AND
ACCELERATED
DEVELOPMENT**

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**CITIZENS BUDGET
2022**



Contents

Contents	2
Introduction.....	3
Recap of 2021 Budget.....	5
General Framework.....	7
Macroeconomic Framework.....	8
Where will the money come from?.....	9
Where does the money go?	10
How will the Government Finance the Deficit?	12
How will the Government Source the Grants?.....	13
Top Sector/Ministry Allocation	14
Major Capital Allocations	18
Climate Response Budget	21
COVID-19 Response Budget	22
Glossary.....	23



INTRODUCTION

A budget shows what the government expects to collect as revenue, what grants it expects to receive, how much it expects to save or borrow, and what is the government plans to spend on. A budget is a document that contains details about how the government plans to generate as revenue from various sources and how the communal wealth is being spent. Federal, State, and local governments all have a budget document which is called an Appropriation Act. In a democracy, every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services.

Why do we need a Budget?

As contained in section 121 of the 1999 Constitution of Federal Republic (as Amended) the Governor shall cause to be prepared and laid before the House of Assembly at any time before the commencement of each financial year estimates of the revenues and expenditure of the State for the next following financial year as no moneys shall be withdrawn from the Consolidated Revenue Fund of the State except to meet expenditure that is charged upon the Fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Law, Supplementary Appropriation Law or Law passed in pursuance of section 121.



What is a Citizens' Budget?

Citizens' Budget is a document that summarizes and explains basic budget information to the people, presented in an accessible format using simple and clear language they can understand. It can also serve as a tool for civic education, an avenue for explaining how the budget is formulated, enacted, and executed, and who is responsible at each stage. Through a Citizens Budget a government can clarify which level of government (national, state, or local) is responsible for performing different governmental functions and providing services to the general public.

Why Citizen Budget is Important?

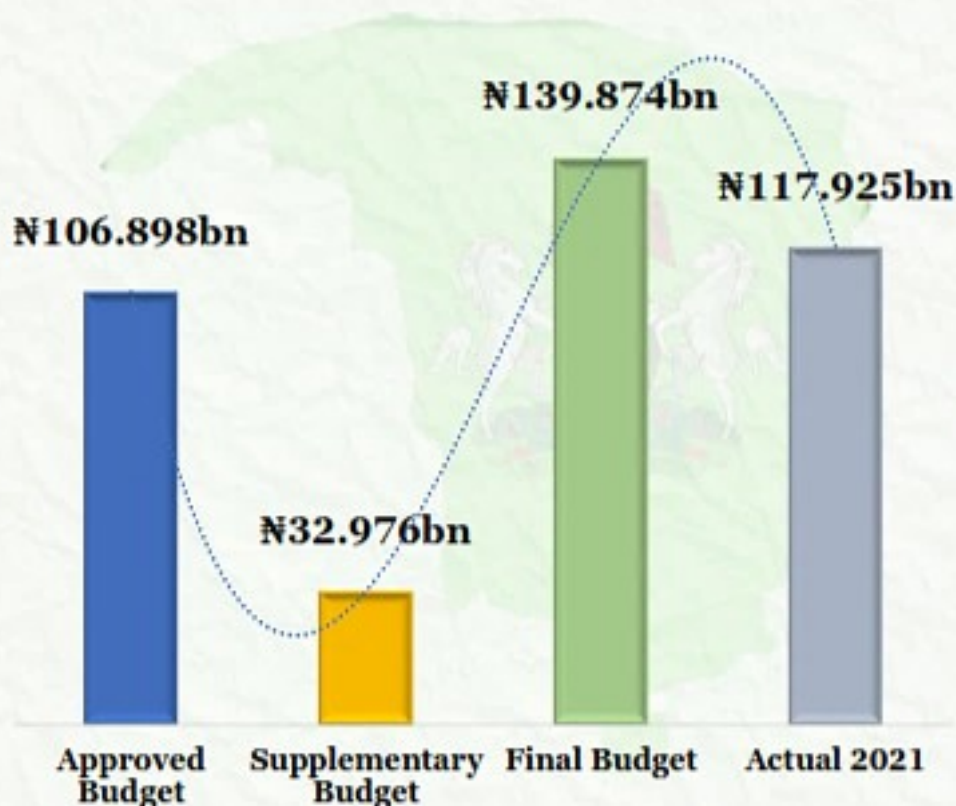
Every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services. State governments must ensure that citizens have a good understanding of how the budget directly affects their lives.

Citizens budgets foster a greater understanding of how public funds are generated and utilized. Although it is not meant to replace more detailed budget documents, but rather inform the citizens and civil society actors and contributes to the effort of increasing transparency and accountability on how government manages public money.



RECAP OF 2021 BUDGET

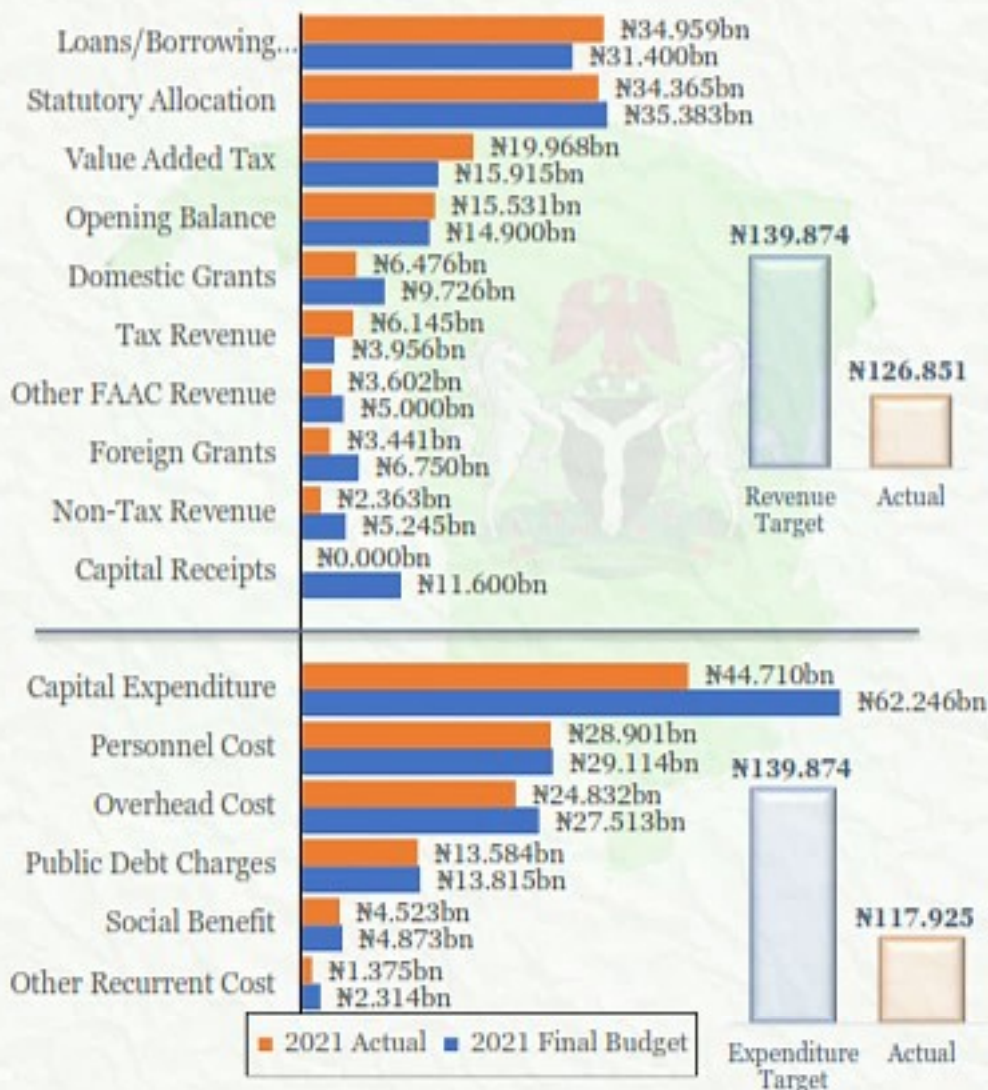
2021 BUDGET REVIEW





RECAP OF 2021 BUDGET

2021 BUDGET IMPLEMENTATION





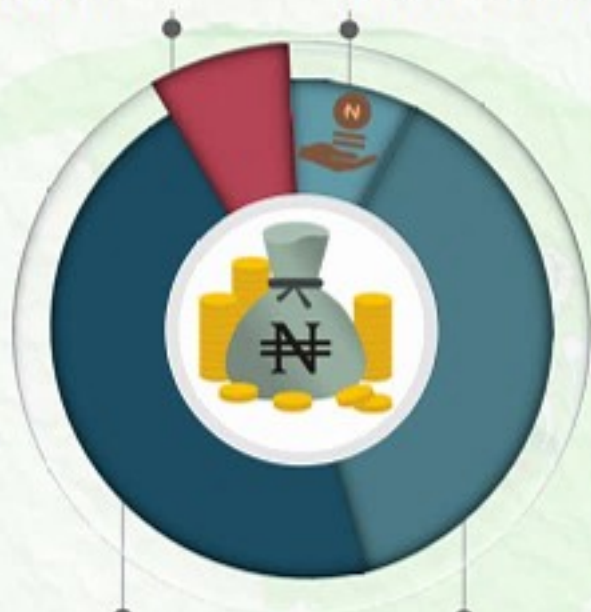
GENERAL FRAMEWORK

₦43.400bn

BUDGET DEFICIT

₦43.400bn

TOTAL BUDGET FINANCING



₦163.953bn

TOTAL BUDGET
EXPENDITURE

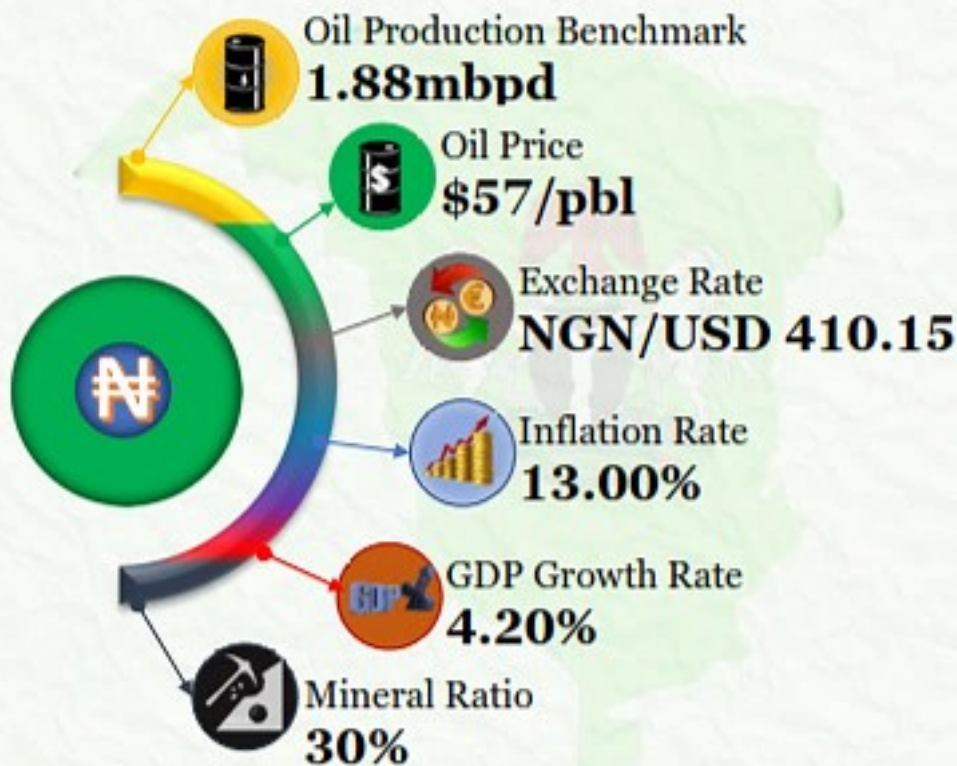
₦120.554bn

TOTAL BUDGET
REVENUE AND GRANTS

* FINANCING GAP (₦0bn)



MACROECONOMIC FRAMEWORK



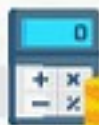


WHERE WILL THE MONEY COME FROM?





WHERE DOES THE MONEY GO?



₦163.953bn

Total Expenditure



₦90.296bn

Total Recurrent Expenditure

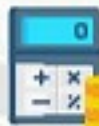


₦73.657bn

Total Capital
Expenditure



WHERE DOES THE MONEY GO?

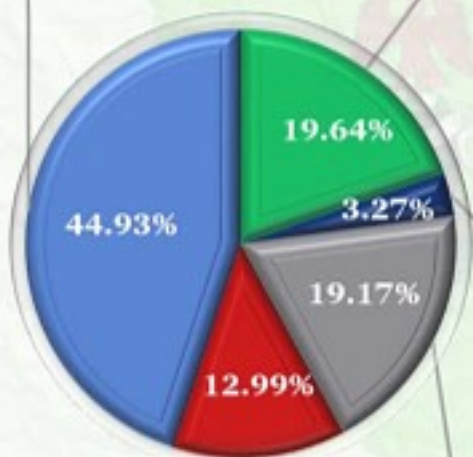


₦163.953bn

Total Expenditure

Capital Cost,
₦73.657bn

Personnel cost,
₦32.200bn



CRF Charges,
₦5.360bn

Public Debts
Charges,
₦21.300bn

Overheads and
Other Recurrent
Expenditure,
₦31.436bn



BUDGET FINANCING

DOMESTIC LOANS



₦17.500bn

Total Domestic Loans

Federal Government Budget Support
Facility (Bridging Finance)

₦15.000bn

Nigerian COVID-19 Action Recovery
Economic Stimulus (N-CARES)

₦ 2.500bn

FOREIGN LOANS



₦0.000bn

Total Foreign Loans

CAPITAL RECEIPTS



₦25.900bn

Total Other Financing

Refund of Expenditure on Federal Roads

₦21.178bn

Extraordinary Items

₦ 4.722bn



DETAILS OF GRANTS

DOMESTIC GRANTS



₦22.300bn

Total Domestic Grants

Development of Mineral Resources &
Tourism

₦20.000bn

Federal Government Grants for SDGs

₦ 0.300bn

Universal Basic Education Matching
Grants

₦ 1.500bn

Agro-Climatic Resilience

₦ 0.500bn

FOREIGN GRANTS



₦5.700bn

Total Foreign Grants

State Fiscal Transparency, Accountability

₦ 5.700bn



TOP SECTOR/MDA ALLOCATION

PERSONNEL COST

Hospital Management Board (HMB)	4,679,377,000
Teaching Service Board	3,077,317,000
Yobe State University (YSU)	2,550,022,000
Yobe State University Teaching Hospital (YSUTH)	1,722,690,000
Science & Technical Schools Board	1,293,604,500
Ministry of Agriculture & Natural Resources	1,285,242,500
Ministry of Health & Human Services	1,280,000,000
Umar Suleiman College of Education, Gashua	1,210,871,000
State Universal Basic Education Board (SUBEB)	1,047,254,000
Office of the Secretary to the State Government	950,255,000
College of Administration, Management & Technology (CAMTech), Potiskum	810,621,000
Primary Healthcare Management Board (PHCMB)	757,639,000
College of Education & Legal Studies (COELS), Nguru	620,394,000
Ministry of Environment	587,952,000
Ministry of Finance & Economic Development	551,462,000
College of Agriculture, Science & Technology (COAST), Gujba	530,384,000
High Court of Justice	500,822,000
Yobe State Environmental Protection Agency (YOSEPA)	470,756,000
Mai Idriss Aloomo Polytechnic, Geidam	460,358,000
Yobe State Water Corporation	340,765,000

Table above list 20 MDAs with highest Personnel cost allocation in the 2022 Budget. HMB being the highest would be dedicated to payment of personal emoluments and other allowances for health works across the state.



TOP SECTOR/MDA ALLOCATION

OVERHEADS AND OTHER RECURRENT

Ministry of Basic & Secondary Education	4,530,500,000
House of Assembly	1,598,000,000
Yobe State Scholarship Board	1,468,000,000
Government House	1,370,500,000
Office of the Secretary to the State Government	1,214,000,000
Office of the Head of Civil Service	1,124,000,000
Ministry of Agriculture & Natural Resources	1,111,000,000
State Emergency Management Agency (SEMA)	760,000,000
Ministry of Health & Human Services	671,000,000
Yobe State Pilgrims' Commission	612,500,000
Ministry of Budget & Economic Planning	557,500,000
Yobe State Internal Revenue Service (YIRS)	552,706,000
Arabic & Islamic Education Board	383,000,000
Hospital Management Board (HMB)	368,440,000
Deputy Governor's Office	350,000,000
State Universal Basic Education Board (SUBEB)	322,000,000
Rural Electrification Board (REB)	316,150,000
Ministry of Transport and Energy	307,400,000
Yobe State Micro-Finance Bank	300,000,000
Ministry of Environment	290,900,000

Table above list 20 MDAs with highest allocations for overheads and other recurrent expenditure in the 2022 Budget. MBSE being the highest would be dedicated to school feeding, routine maintenance, up keep of schools, settlement of tuitions, registration and exam fees etc.



TOP SECTOR/MDA ALLOCATION

RECURRENT EXPENDITURE

Hospital Management Board (HMB)	5,047,817,000
Ministry of Basic & Secondary Education	4,662,689,000
Teaching Service Board	3,284,917,000
Yobe State University (YSU)	2,730,022,000
Ministry of Agriculture & Natural Resources	2,396,242,500
Office of the Secretary to the State Government	2,164,255,000
Ministry of Health & Human Services	1,951,000,000
Yobe State University Teaching Hospital (YSUTH)	1,937,690,000
House of Assembly	1,918,144,000
Government House	1,710,883,000
Science & Technical Schools Board	1,529,404,500
Yobe State Scholarship Board	1,501,967,000
Office of the Head of Civil Service	1,424,486,000
State Universal Basic Education Board (SUBEB)	1,369,254,000
Umar Suleiman College of Education, Gashua	1,244,421,000
Primary Healthcare Management Board (PHCMB)	974,839,000
Ministry of Environment	878,852,000
College of Administration, Management & Technology (CAMTech), Potiskum	854,621,000
High Court of Justice	790,822,000
Ministry of Finance & Economic Development	768,034,000

Table above list the 20 MDAs with highest allocations for recurrent expenditure in the 2022 Budget. HMB being the highest would be dedicated to payment of personal emoluments and other allowances for health works (Doctors, Nurses etc), supply of drugs, and routine maintenance of hospitals.



TOP SECTOR/MDA ALLOCATION

CAPITAL EXPENDITURE

Ministry of Works	16,601,240,000
Ministry of Commerce, Industry & Tourism	6,833,000,000
Ministry of Agriculture & Natural Resources	5,270,288,000
Ministry of Transport and Energy	4,883,000,000
Ministry of Basic & Secondary Education	4,617,000,000
Ministry of Health & Human Services	2,479,777,000
Yobe State Water Corporation	2,248,000,000
Rural Electrification Board (REB)	2,000,000,000
Ministry of Water Resources	2,000,000,000
State Universal Basic Education Board (SUBEB)	1,500,000,000
Office of the Secretary to the State Government	1,460,000,000
Hospital Management Board (HMB)	1,427,135,000
Yobe State University Teaching Hospital (YSUTH)	1,358,568,000
Primary Healthcare Management Board (PHCMB)	1,290,803,000
Housing & Property Development Corporation	1,000,000,000
Ministry of Wealth Creation, Empowerment & Employment Generation	950,000,000
Yobe Road Maintenance Agency (YORMA)	900,000,000
Yobe Geographic Information System (YOGIS)	870,000,000
Rural Water Supply & Sanitation Agency (RUWASA)	860,000,000
Ministry of Humanitarian Affairs & Disaster Management	816,304,000

Table above list the 20 MDAs with highest Capital Allocations in the 2022 Budget. Ministry of Works has the highest allocation; this comprises constructions and rehabilitations of roads, bridges and drainages across the state.



MAJOR CAPITAL ALLOCATIONS

PROJECT	LINE MINISTRY/AGENCY	LOCATION(S)	LGA(S)	AMOUNT (₦)
Const. of Township Road & Drainage in Local Government Areas, 16.5Km Road Kukuri- Dawasa, 4Km Fadawa-Daya, 25Km Dual Carriage Road Damaturu- Kalallawa,- Gabai 18Km Road Danchuwa-Garin Bingel, 16KM road Nguru-Balanguwa, 12Km Road 18 km Garin Bingel- Garin abba- Danchuwa, Damagum -Gubana etc	Ministry of Works	State Wide	Across the State	14,600,240,000
Const. of Geidam and Potiskum Modern Markets, Trailer Park, shopping mall at Damaturu and payment of retention fees iro Damaturu, Gashua and Nguru Modern Markets.	Ministry of Commerce, Industry & Tourism	State Wide	Across the State	6,500,000,000
Rehab. Of GSS DTR, GGUC DTR, Fika GSS, GDSS GSH, GHIC Nguru, GSS Zadawa, Pri. Sch. Murfa, Mongono, Garga etc	Ministry of Basic & Secondary Education	State Wide	Across the State	2,000,000,000
Provisions of integrated solar, street light in Damaturu township and other major towns across the state	Ministry of Transport and Energy	State Wide	Across the State	1,800,000,000
Payment of retention fees for the construction of Cargo International Airport	Ministry of Transport and Energy	Kalallawa	Damaturu	1,750,000,000



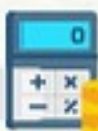
PROJECT	LINE MINISTRY/AGENCY	LOCATION(S)	LGA(S)	AMOUNT (N)
NCARES Activities (FADAMA)	Ministry of Agriculture & Natural Resources	State Wide	Across the State	1,600,391,000
Distribution of transmission line in at least one village in each Local Government and rehabilitations of 33KV Line along major roads in the State	Rural Electrification Board (REB)	State Wide	Across the State	1,500,000,000
Const. of boreholes and reticulations in major towns of the state and constituency borehole	Ministry of Water Resources	State Wide	Across the State	1,500,000,000
Counterpart Fund	State Universal Basic Education Board (SUBEB)	State Wide	Across the State	1,500,000,000
Const. of Pri. Sch. Geidam-Zuwuiya, Gamjeri, Sabon Garin Fika, Atiyayi, Nahuta, Nguru Bulabulin, Kasuula, GDSS Sabon Garin GSH, Student Hostel at Yobe Islamic Centre	Ministry of Basic & Secondary Education	State Wide	Across the State	1,300,000,000
Construction of House of Assembly Quarters	Housing & Property Development Corporation	State Wide	Across the State	1,000,000,000
Youth and Women Empowerment	Ministry of Wealth Creation	State Wide	Across the State	910,000,000
Construction of Other Building	Ministry of Agriculture & Natural Resources	State Wide	Across the State	850,000,000
Const. of Accident and Emergency Centre and Kidney Centre	Yobe State University Teaching Hospital (YSUTH)	State Wide	Across the State	840,000,000
Rehab. of Katarko- Gonari, Ngelzarma - Mashio, Ngelshengele. Babangida Chirokusko and Girgir Karage Road (kanamma-Yunusari-	Ministry of Works	State Wide	Across the State	800,000,000



PROJECT	LINE MINISTRY/AGENCY	LOCATION(S)	LGA(S)	AMOUNT (₦)
Bayaman, Geidam- Bukarti) Roads Tarbotu, Dogonkuka -Daura Access Road				
Repairs/replacement of riser pipes, extension of pipelines, boreholes and general services	Yobe State Water Corporation Board	State Wide	Across the State	800,000,000
Rehab. of GH Fika and Nangere, Kanamma and Maternity Complex at SSH Damaturu	Ministry of Health and Human Services	State Wide	Across the State	800,000,000
Supply and installation of medical equipment to SSH Damaturu, Potiskum and Gashua. Laboratory equipment to College of Medical Sciences YSUTH, 3 Nos 4D Doppler Ultra Sound Scan to SSH Damaturu, Gashua and Potiskum and balance payment for the supply of MRI Machine at YSUTH.	Ministry of Health and Human Services	State Wide	Across the State	800,000,000
State Cash Transfer programmes (NCARES Activities)	Ministry of Humanitarian Affairs & Disaster Management	State Wide	Across the State	718,946,500
Drilling of 20 numbers new boreholes complete with accessories and drilling of 15 numbers replacement boreholes	Yobe State Water Corporation Board	State Wide	Across the State	700,000,000

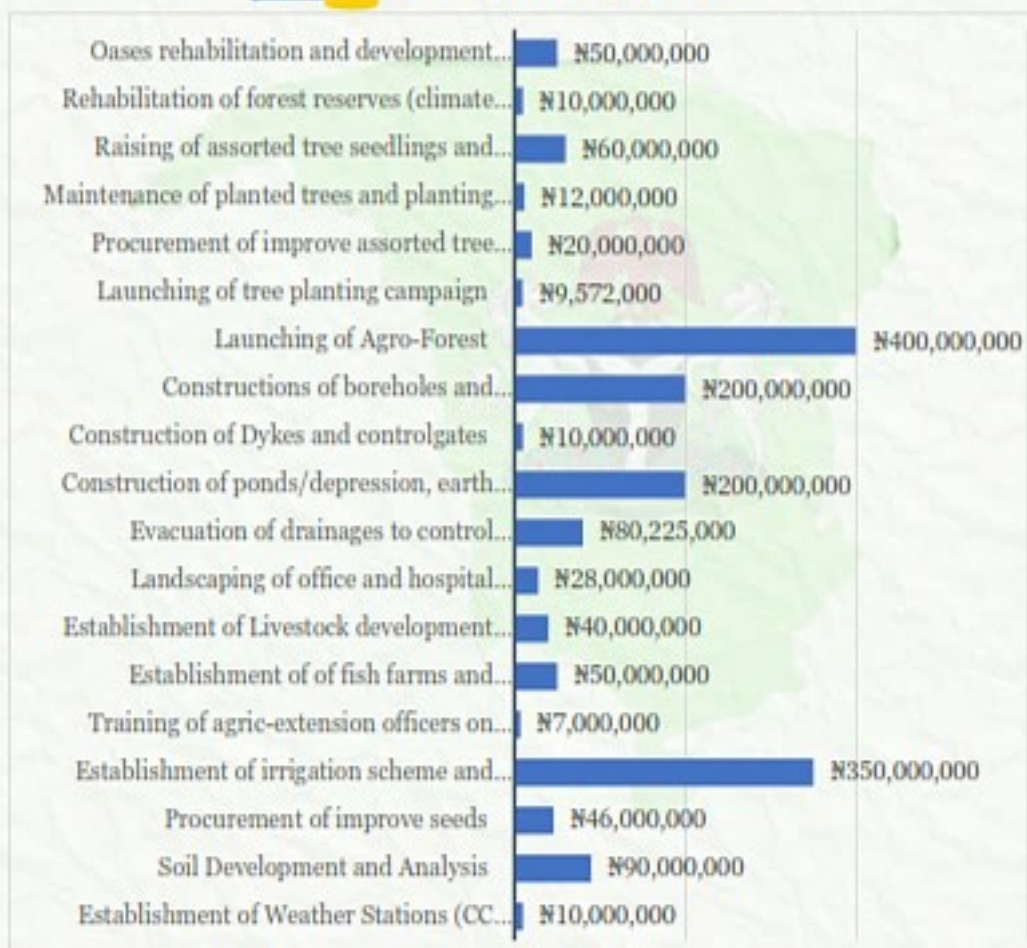


CLIMATE RESPONSE BUDGET



₦1.673bn

Total Climate Appropriation





₦3.926bn

Total COVID-19 Response Budget

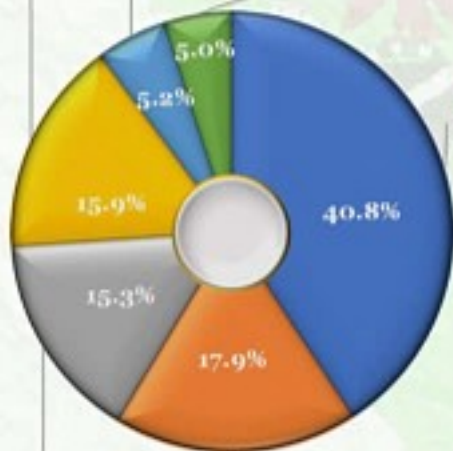
State Coordination Unit
(SOCU),

₦205,075,000

Community and Social
Development Agency (CSDA),
₦623,428,000

Micro Small and Medium
Enterprises (MSMEs),
₦194,821,000

Fadama,
₦1,600,391,000



Labour Intensive Public
Workfare (LIPW),
₦600,428,000

State Cash Transfer Unit (SCTU),
₦701,357,000



GLOSARRY

- ✓ **Bridging Financing:** A sum of money loaned or borrowed for a short period of time in order to cover expenses until new expected funds become available.
- ✓ **Budget Deficit:** This is generally the difference between what the government intend to spend on expenditures and the revenue generation capacity. A deficit occurs when the expenditure figure is higher than the revenue and grants figures.
- ✓ **Capital Expenditure:** Capital Expenditure is money spent by government to acquire or build fixed capital assets, land or intangible assets. Capital Expenditure is how much is used for projects like construction of schools, hospitals, roads, or procurement of security equipment. Capital Expenditure is sometimes called "Capex."
- ✓ **Expenditure:** This is how the government plans to spend on behalf of the citizens, according to the resources it manages. Government expenditure has two main categories: Recurrent and Capital Expenditure.
- ✓ **Financing Gap:** This is the difference between budget deficit and total budget financing. In general, there should be no financing gap in the approved budget.



- ✓ **Internally Generated Revenue:** This is the revenues that Government independently collect and retain for its own use. This includes personal income taxes, road taxes, property taxes; non-tax revenues such as licences, fees, sales, earnings, rents, prepayments, reimbursements etc.
- ✓ **Overhead Cost:** These are any regular expenses which are not paid directly to a civil servant or other government workers, including amounts billed directly to customers. Overheads must be paid for regularly. Examples are electricity bills, water bills, the buying diesel for generators, or the money spent on travelling during work, by civil servants.
- ✓ **Personnel Cost:** This includes salaries, allowances and other benefits that Government pays to its workers (civil servants).
- ✓ **Recurrent Expenditure:** Refers to recurring payments: wages and salaries for civil servants; overhead costs (electricity bills, purchase of diesel); consolidated revenue account charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).
- ✓ **Revenue:** Revenue is the amount of money the government anticipates to collect during the year from various sources such as taxes, fines, sales, fees, aids, grants, proceed from sales of assets and loans



etc., revenues are classified into either recurrent revenue or capital receipts. While recurrent revenues serviced the recurrent expenditures (salaries and overheads), capital receipts serviced projects that are capital in nature (i.e., constructions and rehabilitations of roads, schools, hospitals, markets etc).

- ✓ **Sectoral Allocation:** This is the expenditure ceilings allocated to different Ministries, Departments and Agencies (MDAs) to run its daily operational activities. These agencies, on behalf of government, execute projects and delivered services and other basic social amenities for the betterment of a common man e.g., road, hospital, school, electricity, water, sanitation and hygiene among other social basic needs.
- ✓ **State Wide:** This is the project that cut across the state, and cover at least two or more Local Government Areas.
- ✓ **Statutory Allocations (FAAC Revenue):** This is the share of revenue accruable to the State from the Distributable Pool Account of the Federation. Federation Account means the Federal Account stated in section 162 of the Constitution of the Federal Republic of Nigeria 1999. Vertically, the Federation Account is currently distributed amongst the three tiers of government in the proportion of



52.60% to Federal Government (this includes Consolidated Revenue Fund 48.50%; Federal Capital Territory 1.00%; Natural Resources Development Fund 1.68%; Ecological Funds 1.00%; Stabilisation Account 0.50%; and OAGF 0.375%); State Governments **26.72%** and Local Government Councils **20.60%**. All the 36 States in Nigeria received a share of revenues from the Federation Accounts such as oil revenues, corporate income taxes, share of VAT, exchange gain differential, ecological fund, etc. These are called statutory allocation, VAT and other statutory revenue in the budget and are transferred to the states from the Federation Accounts either monthly, quarterly basis or when the need arises.

- ✓ **Total Budget Financing:** This is the summation of all the financing the government intends to raise through borrowing/loans (domestic and foreign), sales of government assets or other deficit financing items.

