



Yobe State Government

2024 CITIZENS BUDGET

Budget of Consolidation and Economic Recovery



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About the Citizens Budget

The Yobe State 2024 Citizens Budget (CB) serves as a simplified and accessible overview of the approved budget, designed to provide citizens with clear information on government finances and spending priorities for the fiscal year. It outlines the sources of government revenue, including internally generated revenue (IGR) from taxes, federal allocations, grants, and other sources.

In addition, the Citizens Budget highlights the key areas where the government intends to allocate funds, focusing on essential public goods and services such as infrastructure development, healthcare, education, agriculture, and social welfare programs.

It is believed that by presenting this information in an abridged and easy-to-understand format, the CB aims to promote transparency, accountability, and citizen engagement in the budgeting process, ensuring that the government's spending decisions align with the needs and priorities of the people of Yobe State.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2024 Appropriation Law: <https://finance.pfm.yb.gov.ng/ybsg-appropriation-acts>
- Link to 2024 Detailed Budget Publication: <https://budget.pfm.yb.gov.ng/approved-budgets>
- Feedback, comments and suggestions: <https://enketo.ona.io.x/085Q7pSE>

Budget Policy Overview

The 2024 Budget, termed the "Budget of Consolidation and Economic Recovery," prioritizes key sectors such as administration, the economic sector, law, peace, and justice, as well as the social sector. It allocates funds for completing ongoing projects and initiating new ones, with a focus on infrastructure development, economic stimulation, justice dispensation, and social welfare. Key highlights include investments in infrastructure, healthcare, education, agriculture, environmental sustainability, and judicial capacity building.

In line with these objectives, the government plans to execute the following key projects.

- Completion of Ministry of Budget Office complex, Multipurpose Hall, NLC Secretariat, and additional work at the I.B.B Secretariat.
- Renovations of various offices and provision of office furniture and equipment.
- Provision of official and utility vehicles to MDAs including the Judiciary.
- Support for training of civil servants to enhance productivity.
- Completion of Potiskum and Geidam Modern Markets, Damaturu Mega Shopping Mall.
- Rehabilitation, upgrading, and capitalization of Government-owned Companies.
- Completion of Sesame Seeds Processing and Packaging factories in various towns.
- Infrastructure investments in power supply, streetlights, and traffic lights.
- Construction of central flyover in Damaturu and infrastructure for proposed economic city and industrial park.
- Purchase of commuter buses, construction of standard terminus, and rehabilitation of transport company facilities.
- Construction of two new high Courts in Buni Yadi and Potiskum.
- Construction of Magistrate Court at Yusufari.
- Construction of Judges and Magistrate residences in three geo-political zones.
- Capacity building for Judges through participation in training workshops.
- Construction and renovation of healthcare facilities in Potiskum, Geidam, Gashua, Nangere, and Fika.
- Construction, rehabilitation, and upgrading of primary healthcare centres across the state.
- Mass seed production for road site plantation and establishment of gum Arabic plantation.
- Environmental and climate change adaptation projects funded by the African Development Bank.
- Procurement of sanitation equipment for drainage and refuse management.
- Construction and rehabilitation of various schools and provision of school facilities and materials.
- Enhancement of higher education infrastructure including offices, hostel accommodation, and staff quarters.

Section 1 Overview of Budget Framework

General Framework

The major revenue sources for Yobe State outlined in the 2024 budget encompass a variety of streams. These include internally generated revenue (IGR) from taxes, levies, and fees collected within the state's jurisdiction. Federal allocations, comprised a significant portion of its revenue. These allocations are derived from the Federation Account and include statutory allocations, Value Added Tax (VAT) receipts, and other federal grants and disbursements. Furthermore, Yobe State may also receive revenue from various sources such as grants from development partners, dividends from investments, and revenue from natural resources within its territory, although the extent of these sources may vary from year to year. Overall, a diverse revenue base allows the state to fund its operations, implement development projects, and provide essential services to its citizens.

As contained in the 2024 Approved Budget, total expenditure outlay of ₦216.950 billion has been earmarked for 2024 fiscal year. Of this amount, N190bn is expected to come from the Federal Government as Federal Accounts Allocation Committee (FAAC), Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year's budget expenditure). A budget deficit of ₦27 billion exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Yobe State Government will finance the deficit through ₦27 billion of domestic borrowing and foreign loans.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see Figure 2 on budget overview.

Figure 1 Financing Framework

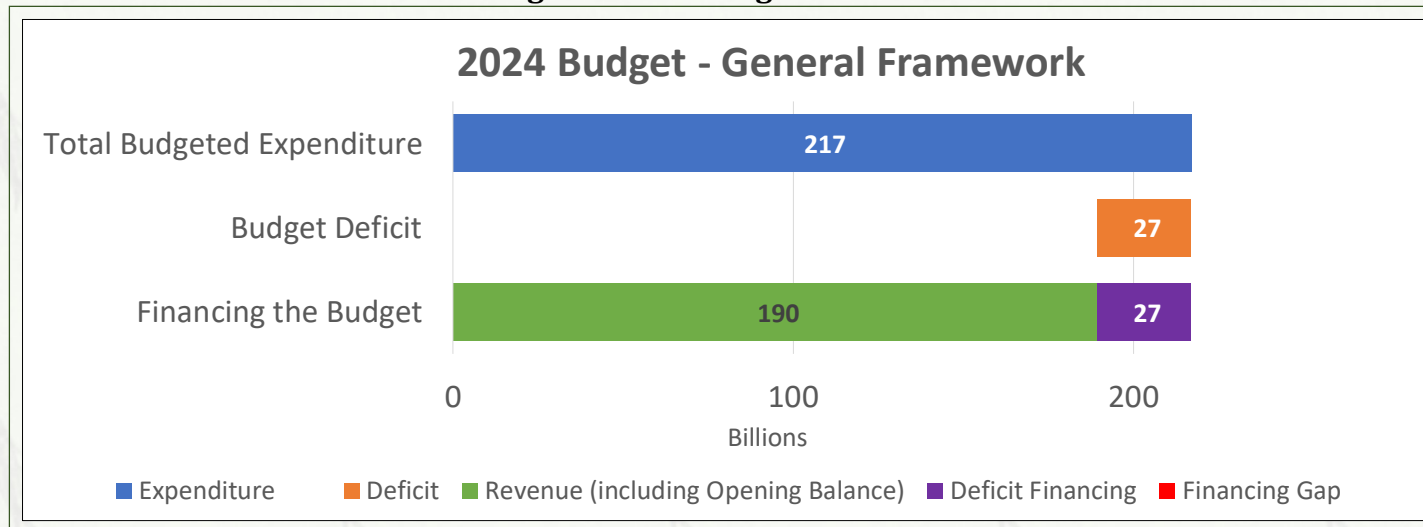
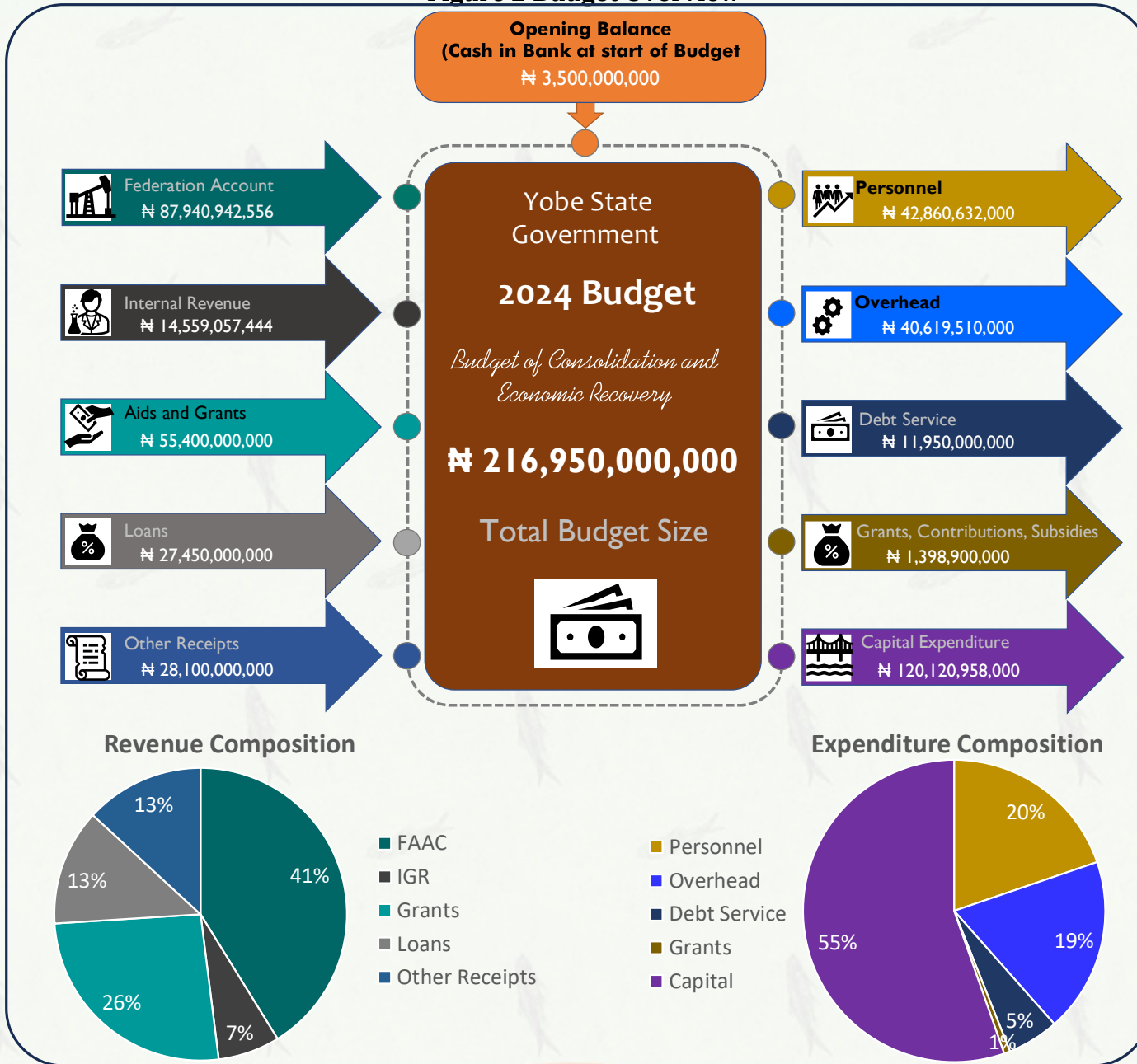


Figure 2 Budget Overview



Section 2 Where will the money come from?

The revenue framework of Yobe State's 2024 budget is multifaceted, encompassing various sources aimed at sustaining government operations and facilitating development initiatives. A significant portion of the revenue, totalling ₦87.941 billion, is sourced from the Federation Account, comprising statutory allocations, value-added tax, and other FAAC receipts, representing approximately 40.6% of the total revenue. This reflects the state's reliance on federal allocations for fiscal sustenance.

Internally Generated Revenue (IGR) plays a complementary role, contributing ₦14.559 billion to the state's coffers, making up around 6.7% of the total revenue. Within the IGR framework, tax revenues represent a substantial portion, with personal and other taxes contributing ₦5.211 billion. Additionally, non-tax revenues amount to ₦9.348 billion, highlighting the state's efforts to diversify revenue streams beyond taxation.

Moreover, the budget includes a significant infusion from other sources such as aids, grants, and loans, totalling ₦110.950 billion, constituting approximately 51.1% of the total revenue. This underscores the importance of external funding sources in supporting the state's development agenda and filling budgetary gaps.

Table 1 Sources of Revenues

Revenue	2024 Budget
Opening Balance	3,500,000,000
Federation Account	87,940,942,556
Statutory Allocation	40,687,223,880
VAT	32,978,784,472
Other FAAC Receipts	14,274,934,204
Internally Generated Revenues	14,559,057,444
<i>Tax Revenue, of which</i>	<i>5,211,190,944</i>
Tax Revenues - Personal	4,675,190,944
Tax Revenue - Other	536,000,000
Non-Tax Revenue	9,347,866,500
Other Sources	110,950,000,000
Aids and Grants	55,400,000,000
Loans	27,450,000,000
Total Revenue (including Opening Balance)	216,950,000,000

Source	Percentage
Opening Balance	15%
Statutory Allocation	22%
VAT	17%
Other FAAC Receipts	8%
Tax Revenues - Personal	2%
Tax Revenue - Other	0%
Non-Tax Revenue	5%
Aids and Grants	29%
Loans	2%

- Opening Balance
- Statutory Allocation
- VAT
- Other FAAC Receipts
- Tax Revenues - Personal
- Tax Revenue - Other
- Non-Tax Revenue
- Aids and Grants
- Loans

Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2024 Budget	Source and Purpose	2024 Budget
Infrastructural Development Fund (IDF) - Grants from the Federal Government	34,000,000,000		
Grants from Revenue Mobilisation and Fiscal Commission for the Development of States	14,000,000,000		
Lafiya UK & Nigeria Partnership Support for Health	3,900,000,000		
FGN Basic Health Care Provisional Fund (BHCPF)	2,600,000,000		
Universal Basic Education (UBE) Matching Grant from Federal Government	750,000,000		
Others	150,000,000	Others	
Total Domestic Aids and Grants	55,400,000,000	Total Foreign Aids and Grants	-

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2024 Budget	Source and Purpose	2024 Budget
Commercial Bank Loan	19,950,000,000		
Nigeria COVID 19 Action Recovery & Economic Stimulus (NG-CARES)	6,000,000,000		
World Bank - Women Development Programme	1,000,000,000		
Others	500,000,000		
Total Domestic Loans	27,450,000,000		
		Others	-
		Total Foreign Loans	-

Section 3 What will the money be spent on?

On the expenditure side, Yobe State's budget allocation reflects a strategic distribution of funds to address both recurrent and capital needs effectively. Personnel expenditure, amounting to ₦42.861 billion, emphasizes the state's commitment to human capital development by providing competitive salaries, wages, and benefits to government employees, accounting for approximately 19.8% of the total expenditure. The allocation for other recurrent expenses stands at ₦53.968 billion, covering overhead costs, public debt charges, and other transfers, ensuring the smooth functioning of government operations, representing around 24.9% of the total expenditure.

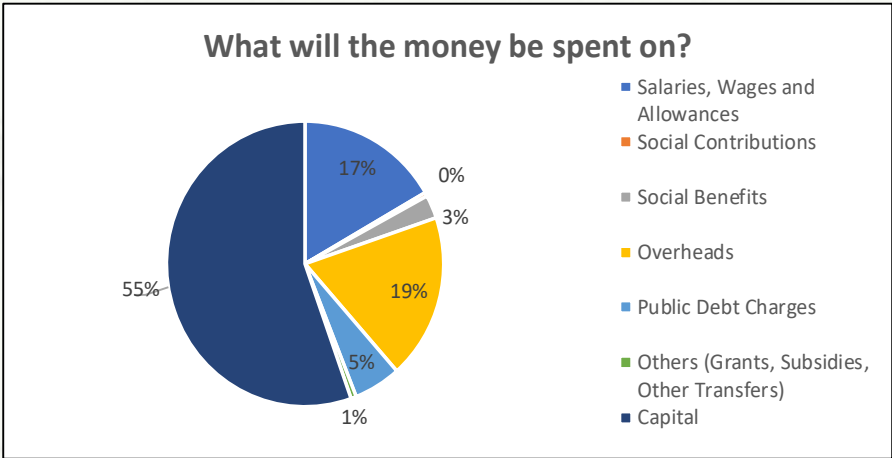
Notably, capital expenditure receives the largest allocation of ₦120.121 billion, indicative of the state's prioritization of infrastructure development and long-term growth initiatives, constituting approximately 55.3% of the total expenditure. This significant investment underscores the government's commitment to enhancing physical infrastructure, stimulating economic activities, and fostering sustainable development across various sectors.

The budget allocation reflects a balanced approach, allocating resources judiciously to meet immediate needs while investing in projects that lay the foundation for future prosperity and development in Yobe State.

Further details in table 4.

Table 4 Nature of Expenditure

Expenditure	2024 Budget
Personnel	42,860,632,000
Salaries, Wages and Allowances	36,160,632,000
Social Contributions	950,000,000
Social Benefits	5,750,000,000
Other Recurrent	53,968,410,000
Overheads	40,619,510,000
Public Debt Charges	11,950,000,000
Others (Grants, Subsidies, Other Transfers)	1,398,900,000
Capital	120,120,958,000
Total Expenditure (including Contingencies)	216,950,000,000



Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the largest chunk of the money. Sectors are divided according to the NCOA as shown in figure 3, and planning sectors, presented in figure 4, 5, 6 and 8 while figure 8 presents Ministries with higher expenditure respectively.

The budget allocation delineates a comprehensive strategy across sectors and ministries, illustrating nuanced spending priorities. Recurrent expenditure highlights a significant focus on sustaining essential public services and social welfare initiatives. Social Services, commanding approximately 25.7% of the total recurrent expenditure, underscores the government's commitment to addressing societal needs and enhancing quality of life. The Economic Sector follows closely, with a similar allocation of 26.0%, indicating a parallel emphasis on maintaining operational activities crucial for economic stability and growth. Conversely, the Law and Justice Sector's smaller allocation of 1.8% suggests a relatively lower priority for recurrent expenses within this domain, possibly reflecting a reduced emphasis on administrative functions or ongoing operational needs.

Capital expenditure paints a picture of strategic investment geared towards long-term growth and infrastructure development. The dominance of the Economic Sector, comprising nearly half (48.3%) of the total capital expenditure, signals a concerted effort to bolster economic progress through targeted investments. Similarly, Social Services receive a substantial portion, representing 29.6% of the total capital expenditure, indicative of endeavours to enhance social infrastructure and improve access to essential services. Conversely, the modest allocation of 1.0% to the Law and Justice Sector in capital expenditure suggests a lesser focus on capital projects within this realm, possibly indicating a need for greater investment in infrastructure or development initiatives to support legal and judicial functions.

Further analysis across planning sectors reveals a nuanced distribution of funds, with certain sectors receiving significant allocations indicative of strategic priorities. Infrastructure emerges as the most prioritized sector in terms of capital expenditure, receiving a substantial allocation of 30.0%, underlining the government's commitment to developing and maintaining critical infrastructure projects crucial for economic development and societal well-being. Health and Education also feature prominently, with substantial allocations reflecting priorities on improving healthcare facilities and educational resources. Also, specific ministries stand out with larger percentages of the budget, such as the Ministry of Finance & Economic Development and the Ministry of Health & Human Services, highlighting key areas of focus on financial management, economic growth, and healthcare provision. This further, reflects a balanced approach aimed at fostering economic growth, enhancing social welfare, and improving infrastructure to meet the needs of the populace.

Figure 3 Expenditure by Main Sectors of Government

How much have we allocated to each of the main Sectors of Government, and for what?						
Expenditure by Main Sector	2024 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Administration Sector	3,736,831,000	16,549,256,000	177,000,000	20,463,087,000	7,601,149,000	28,064,236,000
Economic Sector	12,069,626,000	11,940,792,000	13,110,000,000	37,120,418,000	68,921,862,000	106,042,280,000
Law and Justice Sector	1,440,107,000	1,105,913,000	-	2,546,020,000	1,380,000,000	3,926,020,000
Social Services Sector	25,614,068,000	11,023,549,000	61,900,000	36,699,517,000	42,217,947,000	78,917,464,000
Total Expenditure	42,860,632,000	40,619,510,000	13,348,900,000	96,829,042,000	120,120,958,000	216,950,000,000

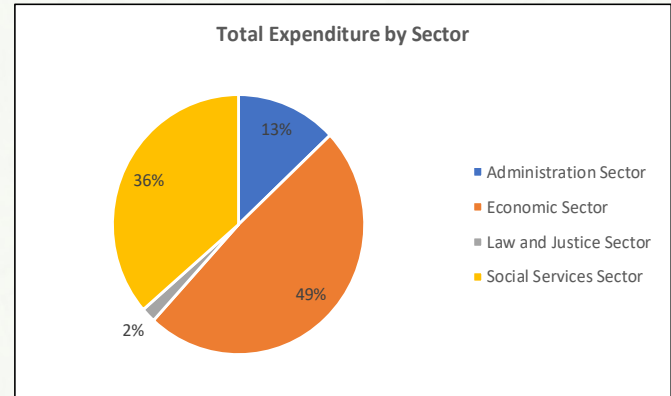
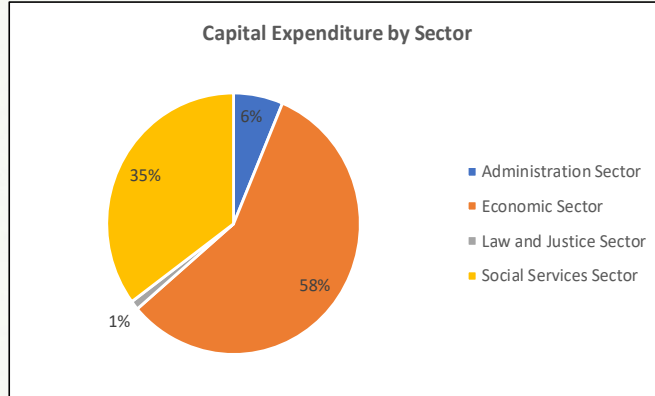
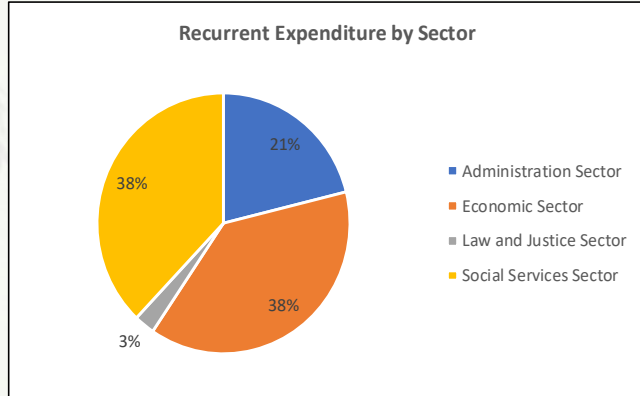


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.189 Billion	N0.188 Billion	N13.603 Billion	N1.283 Billion	N7.783 Billion	N3.054 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N9.743 Billion	N1.335 Billion	N1.44 Billion	N0.551 Billion	N0.662 Billion	N1.029 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.56 Billion	N0.673 Billion	N7.798 Billion	N0.447 Billion	N20.294 Billion	N12.173 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N2.352 Billion	N1.731 Billion	N1.106 Billion	N0.258 Billion	N0.56 Billion	N5.016 Billion

Figure 6 Capital Expenditure by Planning Sector












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N4.647 Billion	N8.7 Billion	N17.251 Billion	N2.574 Billion	N2.023 Billion	N5.564 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N20.665 Billion	N42.802 Billion	N1.38 Billion	N6.81 Billion	N1.678 Billion	N6.027 Billion

Figure 7 Total Expenditure by Planning Sector












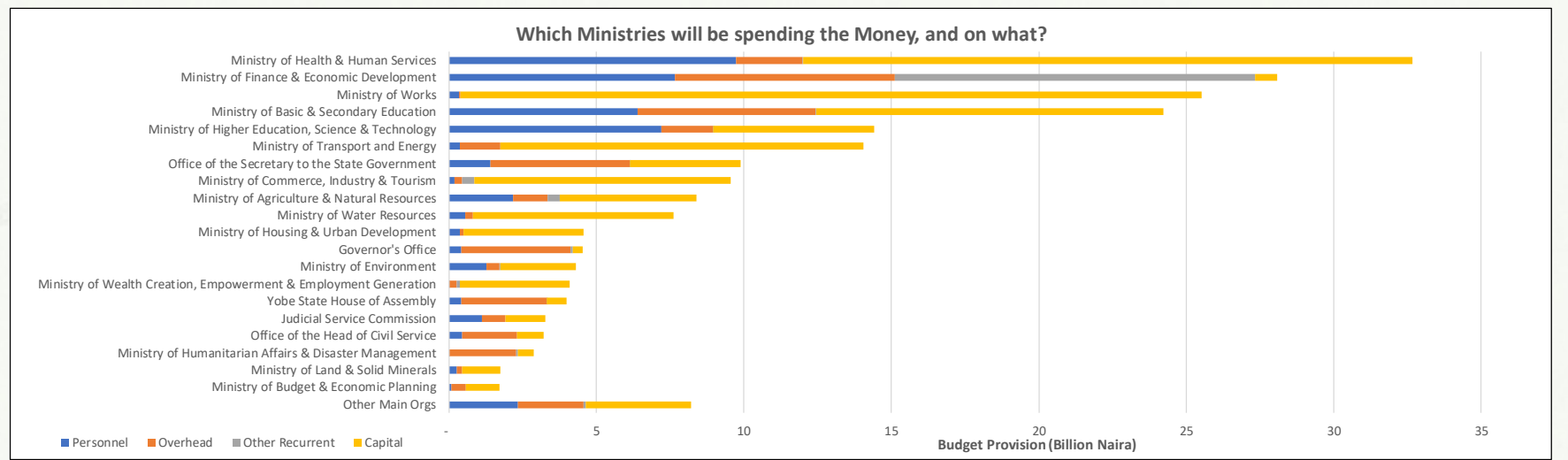
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N8.396 Billion	N9.561 Billion	N38.652 Billion	N4.304 Billion	N30.1 Billion	N20.791 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N32.76 Billion	N45.869 Billion	N3.926 Billion	N7.619 Billion	N2.9 Billion	N12.072 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2024 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Health & Human Services	9,742,837,000	2,256,441,000	4,000,000	12,003,278,000	20,644,761,000	32,648,039,000
Ministry of Finance & Economic Development	7,654,241,000	7,469,540,000	12,210,000,000	27,333,781,000	751,645,000	28,085,426,000
Ministry of Works	345,058,000	45,573,000	-	390,631,000	25,130,722,000	25,521,353,000
Ministry of Basic & Secondary Education	6,404,272,000	6,026,270,000	10,600,000	12,441,142,000	11,790,061,000	24,231,203,000
Ministry of Higher Education, Science & Technology	7,199,210,000	1,754,997,000	6,000,000	8,960,207,000	5,461,000,000	14,421,207,000
Ministry of Transport and Energy	365,265,000	1,366,450,000	-	1,731,715,000	12,316,884,000	14,048,599,000
Office of the Secretary to the State Government	1,410,047,000	4,730,863,000	10,000,000	6,150,910,000	3,746,345,000	9,897,255,000
Ministry of Commerce, Industry & Tourism	187,822,000	273,325,000	400,000,000	861,147,000	8,700,321,000	9,561,468,000
Ministry of Agriculture & Natural Resources	2,188,971,000	1,159,990,000	400,000,000	3,748,961,000	4,646,837,000	8,395,798,000
Ministry of Water Resources	550,526,000	258,166,000	-	808,692,000	6,810,000,000	7,618,692,000
Ministry of Housing & Urban Development	369,638,000	137,700,000	-	507,338,000	4,046,000,000	4,553,338,000
Governor's Office	425,208,000	3,707,882,000	75,000,000	4,208,090,000	318,000,000	4,526,090,000
Ministry of Environment	1,283,218,000	445,940,000	1,000,000	1,730,158,000	2,574,125,000	4,304,283,000
Ministry of Wealth Creation, Empowerment & Employment Genera	20,712,000	240,000,000	100,000,000	360,712,000	3,740,000,000	4,100,712,000
Yobe State House of Assembly	431,745,000	2,894,500,000	3,000,000	3,329,245,000	668,000,000	3,997,245,000
Judicial Service Commission	1,130,597,000	803,425,000	-	1,934,022,000	1,336,000,000	3,270,022,000
Office of the Head of Civil Service	440,063,000	1,873,001,000	-	2,313,064,000	908,000,000	3,221,064,000
Ministry of Humanitarian Affairs & Disaster Management	22,122,000	2,267,473,000	56,000,000	2,345,595,000	533,304,000	2,878,899,000
Ministry of Land & Solid Minerals	255,411,000	181,725,000	-	437,136,000	1,308,178,000	1,745,314,000
Ministry of Budget & Economic Planning	96,638,000	493,573,000	-	590,211,000	1,131,275,000	1,721,486,000
Other Main Orgs	2,337,031,000	2,232,676,000	73,300,000	4,643,007,000	3,559,500,000	8,202,507,000
Total Expenditure	42,860,632,000	40,619,510,000	13,348,900,000	96,829,042,000	120,120,958,000	216,950,000,000



Section 5 What are the major Investments being made by the State?

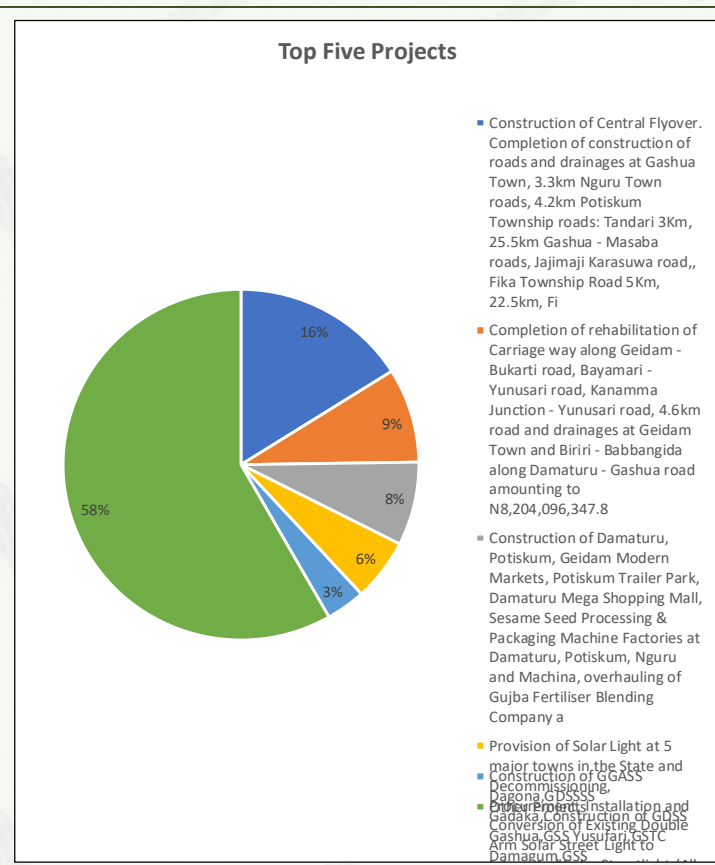
Yobe State's capital investment plan for 2024 underscores a strategic focus on infrastructure development and economic diversification. The allocation of ₦15.018 billion for road projects reflects the government's recognition of the critical role that transportation infrastructure plays in fostering economic growth and social development. By investing in the construction and rehabilitation of roads and drainages in various towns and communities, the government aims to improve accessibility, facilitate the movement of goods and people, and enhance connectivity within the state. This, in turn, can stimulate economic activities, attract investment, and improve the overall quality of life for residents.

Furthermore, the significant allocation of ₦6.900 billion towards the construction of modern markets, shopping malls, and industrial facilities underscores the government's commitment to creating an enabling environment for commerce and industry. These initiatives are designed to attract businesses, encourage entrepreneurship, and generate employment opportunities, thereby contributing to economic growth and poverty reduction. Additionally, by focusing on value-added industries such as sesame seed processing and the overhaul of key industrial facilities, the government aims to leverage the state's natural resources and economic potential to drive sustainable development and prosperity.

As shown in table 5 below, the capital investment plan reflects a comprehensive strategy aimed at addressing infrastructure deficits, promoting economic diversification, and improving the overall well-being of the people of Yobe State. Through prudent fiscal management and targeted investments, the government seeks to lay the groundwork for long-term economic growth and prosperity, positioning the state as a vibrant and competitive player in the regional economy.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
Construction of Central Flyover. Completion of construction of roads and drainages at Gashua Town, 3.3km Nguru Town roads, 4.2km Potiskum Township roads: Tandari 3Km,	14,350,000,000	State Wide
Completion of rehabilitation of Carriage way along Geidam - Bukarti road, Bayamari -	7,757,722,000	State Wide
Construction of Damaturu, Potiskum, Geidam Modern Markets, Potiskum Trailer Park,	6,900,000,000	State Wide
Provision of Solar Light at 5 major towns in the State and Decommissioning,	5,089,659,000	State Wide
Construction of GGASS Dagona, GDSSSS Gadaka, Construction of GDSS Gashua, GSS	3,200,000,000	State Wide
Payment of supplied medical equipments to Specialist Hospital, newly constructed	3,179,777,000	State Wide
Renovation of GGC Damaturu, GSS Damaturu, GGSS Ngelzarma, GSTC Damagum, GDSS	2,905,023,000	State Wide
Damaturu Regional Water Supply (Sustainability and scale up by reticulation to all	2,700,000,000	State Wide
Retention for the Construction of Cargo Airport. Completion of various projects in Cargo	2,500,000,000	State Wide
Completion of electrification various towns and villages across the state N385,228,250.00	2,500,000,000	State Wide
Construction of other Associated with Proposed Green Economic City, construction of new GRA Three Arms Zone and meat processing plant & cattle market at Geidam,	2,500,000,000	State Wide
Establish Vocational and Skill Acquisition centres at Tsangaya Schools. Completion of procurement of 475 units of 2 Lion Sewing Machines, 385 Tricycle, 350 wheel chair and	2,400,000,000	State Wide
Completion of rehabilitations of Harundi Yun Road, Sabon Garin Gashua Magza,	1,900,000,000	State Wide
NGCares (Agricultural Inputs and services, Infrastructure, Farm Assets and Wet Market upgrade across the state) Auda NEPAD, IFAD & LAVA Irrigation,	1,702,838,000	State Wide
Purchase of 10 units of Mercedes Benz C200 station wagon for YOROTA, 20 units Toyota	1,500,000,000	State Wide
Construction, upgrade, expansion and rehabilitation of 6 PHCCs (2 across the 3 Senatorial	1,500,000,000	State Wide
Construction of Renal Transplant Centre	1,500,000,000	State Wide
Renovation of General hospital Fika, Nangere; Expansion and renovation of maternity	1,470,000,000	State Wide
Construction of two unit of two bedroom semi detached staff quarters at state state	1,310,000,000	State Wide
Capitation, procurement of assorted medical equipment such as 6nos digital x-ray	1,250,000,000	State Wide
Other Projects	52,005,939,000	
Total Capital Expenditure	120,120,958,000	



Section 6 Which Citizens Nominated Projects have been included in the Budget?

Yobe State has made it an annual practice to engage the citizens throughout the budget development process. The state from the start through the government officials in collaboration with members of the State House of Assembly, civil societies organisations, community-based organisations, community leaders and academia conducted a sensitisation workshop on Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State. Also, town hall meetings are conducted across the three senatorial zones of the state and organised by the Ministry of Planning and Budget for citizens' demands/inputs into the state budget.

Furthermore, there is also citizen representative during budget Bilateral discussions in the ministry across all the sectors. The budget for Citizens Nominated Projects demonstrates a commitment to inclusive growth and community empowerment by prioritizing initiatives that directly benefit the citizens. Investments in healthcare, education, electrification, and economic stimulus projects are designed to uplift livelihoods, improve living standards, and create opportunities for socio-economic advancement. By engaging citizens in the nomination and prioritization of projects, the government ensures that resources are allocated in alignment with the needs and aspirations of the communities they serve, fostering a sense of ownership and participation in the development process. Overall, the budget for Citizens Nominated Projects reflects a proactive approach towards addressing pressing challenges and harnessing opportunities for sustainable development and inclusive growth in Yobe state.

Table 6, shows the citizens nominated projects included in the approved budget, summarised below:

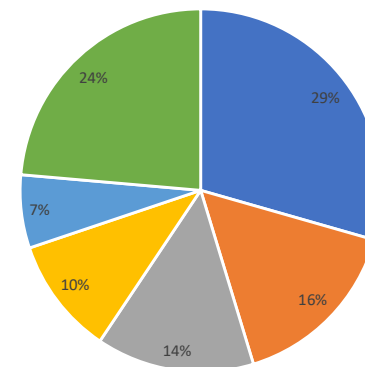
- ✓ Construction of Central Flyover and extensive road networks
- ✓ Completion of rehabilitation of Carriage way along various roads
- ✓ Construction of modern markets and shopping malls
- ✓ Provision of solar lighting and electrification of towns and villages
- ✓ Establishment of vocational and skill acquisition centres
- ✓ Renovation and expansion of healthcare facilities, including hospitals and clinics
- ✓ Procurement of medical equipment and supplies
- ✓ Economic stimulus initiatives such as support for agriculture and industrial development

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?

Project Description	2024 Budget	Location
Construction of Central Flyover. Completion of construction of roads and drainages at Gashua Town, 3.3km Nguru Town roads, 4.2km Potiskum Township roads: Tandari 3Km,	14,350,000,000	State wide
Completion of rehabilitation of Carriage way along Geidam - Bukarti road, Bayamari - Yunusari road, Kanamma Junction - Yunusari road, 4.6km road and drainages at Geidam	7,757,722,000	State wide
Construction of Damaturu, Potiskum, Geidam Modern Markets, Potiskum Trailer Park,	6,900,000,000	Damaturu
Provision of Solar Light at 5 major towns in the State and Decommissioning,	5,089,659,000	Damaturu
Procurement, Installation and Conversion of Existing Double Arm Solar Street Light to Payment of supplied medical equipments to Specialist Hospital, newly constructed	3,179,777,000	State wide
Renovation of GGC Damaturu, GSS Damaturu, GGSS Ngelzarma, GSTC Damagum, GDSS Gashua and GHIC Nguru and Completion of various schools	2,905,023,000	State wide
Completion of electrification various towns and villages across the state; Conection of	2,500,000,000	State wide
Construction of other Associated with Proposed Green Economic City, construction of	2,500,000,000	State wide
Establish Vocational and Skill Acquisition centres at Tsangaya Schools. Completion of	2,400,000,000	State wide
Completion of rehabilitations of Harundi Yun Road, Sabon Garin Gashua Magza,	1,900,000,000	State wide
NGCares (Agricultural Inputs and services, Insfrustrature, Farm Assets and Wet Market	1,702,838,000	State wide
Construction, upgrade, expansion and rebilitation of 6 PHCCs (2 across the 3 Senatorial	1,500,000,000	State wide
Renovation of General hospital Fika, Nangere; Expansion and renovation of maternity	1,470,000,000	State wide
Procurement of 15,000no. of 50KG bags of maize and assorted rice to provide palliative	1,234,500,000	State wide
Completion of Construction of maternity , Accident and Emergency complexand story	720,000,000	State wide
Completion of expansion of labour ward, OG Threater, Special Baby Care Unit and	693,975,000	State wide
i) procurement of fuel efficient stove, that uses less firewood for distribution to urban	686,000,000	State wide
Provision of Drugs and medical consumables, polio vaccines, procurement of diagnostic	640,000,000	State wide
Purchases/Upgrading/Capitalization/Repairs of Government Companies; Dofarga/Sonar,	600,000,000	State wide
Drilling of 20 numbers boreholes complete with accessories across the State	600,000,000	State wide
Others Citizens Nominated Projects	11,530,237,000	
Total Value of Citizens Nominated Projects	70,859,731,000	

Top Five Citizens Nominated Projects



- Construction of Central Flyover. Completion of construction of roads and drainages at Gashua Town, 3.3km Nguru Town roads, 4.2km Potiskum Township roads: Tandari 3Km, 25.5km Gashua - Masaba roads, Jajimaji Karasuwa road,, Fika Township Road 5Km, 22.5km, Fi
- Completion of rehabilitation of Carriage way along Geidam - Bukarti road, Bayamari - Yunusari road, Kanamma Junction - Yunusari road, 4.6km road and drainages at Geidam Town and Biriri - Babbangida along Damaturu - Gashua road. Bukarti-Dumbol 3.5km Road, L
- Construction of Damaturu, Potiskum, Geidam Modern Markets, Potiskum Trailer Park, Damaturu Mega Shopping Mall, Sesame Seed Processing & Packaging Machine Factories at Damaturu, Potiskum, Nguru and Machina, overhauling of Gujba Fertiliser Blending Company a

Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

Gender and social inclusion are a component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Yobe State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Basic and Secondary Education, Ministry of Women Affairs, Ministry of Youth, Sports, Social and Community Development, Ministry of Health, among others play a vital role for ensuring inclusiveness in the budget. Major projects outlined in the budget allocation for Gender, Equity, and Social Inclusion (GESI) in Yobe state prioritize initiatives aimed at leveling the playing field for marginalized groups, particularly women and youths. Substantial funding is dedicated to enhancing educational opportunities through the construction and renovation of schools and hostels, ensuring that girls have equal access to quality education and safe learning environments.

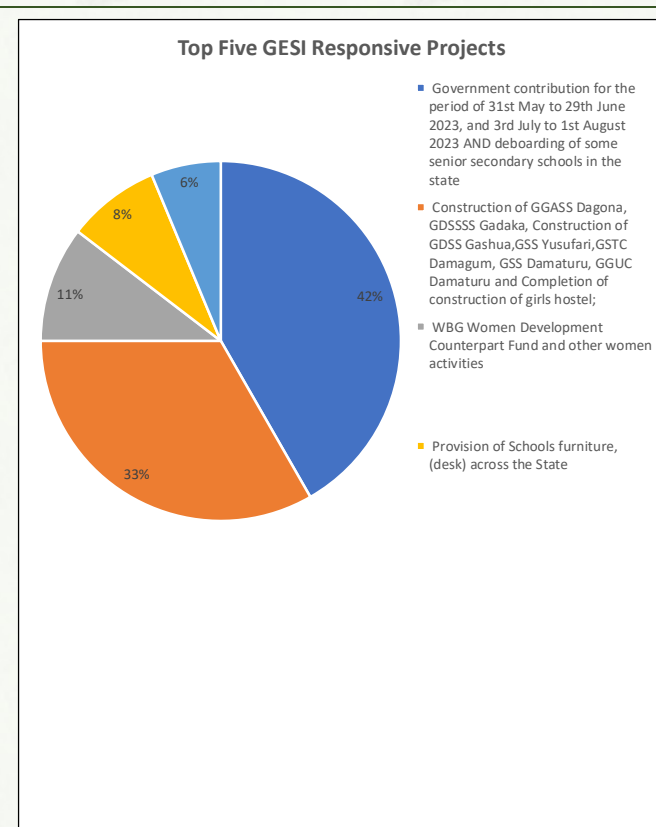
Investments in school furniture and equipment aim to address resource disparities and improve the overall educational experience for students, especially those from disadvantaged backgrounds. Empowerment programs targeting women and youths further underscore the commitment to fostering economic independence and social inclusion, providing them with skills training, entrepreneurship support, and opportunities for self-sufficiency.

By prioritizing gender equality, social inclusion, and empowerment, these projects strive to create a more equitable society where every individual, regardless of gender or social status, has the opportunity to thrive and contribute to the development of Yobe State. These projects are summarised below:

- i. Construction and renovation of schools and hostels to promote access to education for girls
- ii. Provision of school furniture and equipment to improve the quality of education and learning environments
- iii. Empowerment programs for women and youths, including skills training and entrepreneurship support
- iv. Electrification of school clinics to enhance healthcare services in educational institutions
- v. Rehabilitation of sports facilities to promote physical activity and social inclusion
- vi. Provision of sanitary equipment to ensure hygiene and sanitation in schools
- vii. Procurement of teaching materials for special needs education to support inclusive learning
- viii. Economic empowerment initiatives, such as the establishment of school farms/gardens and fish ponds, to create economic opportunities for marginalized groups

Table 7 Projects that respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2024 Budget	Implementing MDA
Government contribution for the period of 31st May to 29th June 2023, and 3rd July to 1st August 2023 AND deboarding of some senior secondary schools in the state	4,008,103,000	Ministry of Basic & Secondary Education
Construction of GGASS Dagona, GDSSSS Gadaka, Construction of GDSS Gashua, GSS Yusufari, GSTC Damagum, GSS Damaturu, GGUC Damaturu and Completion of construction of girls hostel;	3,200,000,000	Ministry of Basic & Secondary Education
WBG Women Development Counterpart Fund and other women activities	1,000,000,000	Ministry of Women Affairs
Provision of Schools furniture, (desk) across the State	800,000,000	Ministry of Basic & Secondary Education
Construction of Additional Female Hostel	603,000,000	Yobe State University (YSU)
Provision of Laboratory Re-agent and Equipments for Secondary Schools across the State	600,000,000	Ministry of Basic & Secondary Education
State Government contribution for the settlement of School fees of Students at NTIC Mamudo for the year 2022/2023 session to be paid in six equal installment.	500,000,000	Ministry of Basic & Secondary Education
Provision of Schools furniture, (beds) across the State and Completion of supply of 2500	240,000,000	Ministry of Basic & Secondary Education
Procurement of some materials for the training of 400 youths for 3 months skill	140,000,000	Ministry of Wealth Creation,
Purchase of Teaching and Learning Equipment for distribution to Secondary Schools across the State	132,238,000	Ministry of Basic & Secondary Education
Rehabilitation of Basket Ball and Valley Ball Pitch at 7 Urban Schools: Potiskum, Geidam, Gashua, Nguru, Buni-yadi, Damagum and Damaturu	130,000,000	Ministry of Basic & Secondary Education
Youth Empowerment	80,000,000	Sustainable Development Goals (SDG)
Electrification of Newly Upgraded School Clinic	60,000,000	Yobe State University (YSU)
Provision of school farms/gardens and fish pond	50,000,000	Ministry of Basic & Secondary Education
Purchase of Teaching & Learning Equipment to Blind Workshop	40,000,000	Ministry of Youth, Sports, Social & Community Development
Science Equipment to all schools under the Board	20,000,000	Science & Technical Schools Board
Others GESI Projects	-	
Total Value of GESI Responsive Projects	11,614,341,000	



Section 8 How does the current year budget compare to last year's Budget and Out-Turn?

Below are the breakdowns of revenue and expenditure composition compared with the previous year's budget and performance outturn, presented in Table 8 and Table 9. Additionally, Table 10, Table 11, and Table 12 outline the budgeted expenditure for recurrent, capital, and total expenditure for the top 20 ministries, compared with the previous year's budget figures and budget out-turn.

The data offers a comprehensive view of fiscal performance, with revenue estimates for 2024 indicating significant increases compared to 2023 figures. Notably, internally generated revenues are forecasted to rise by 18.8%, while tax revenues exhibit mixed trends, with personal tax revenues experiencing a notable decline of 34.4%. However, aids and grants show substantial increases, highlighting the government's reliance on external sources to fund development projects, with loans increasing by over 100%.

On the expenditure front, the 2024 estimates reveal a remarkable 33.1% increase from both the original and final budgets of 2023. However, actual spending in 2023 often lagged behind these projections, indicating potential challenges in budget execution and resource allocation. While personnel expenses witness moderate increases, areas such as public debt charges exhibit significant decreases, suggesting efforts to reduce debt servicing costs.

Moreover, capital expenditure experiences a substantial boost, indicating a heightened focus on infrastructure development to stimulate economic growth. Despite ambitious spending plans, addressing discrepancies between budgeted figures and actual spending remains crucial for fiscal discipline and sustainable development.

Furthermore, there is a noticeable increase in allocations, signalling a trend of budget expansion. Ministries like Health & Human Services and Works receive significant boosts, while others, like Finance & Economic Development, witness decreases, suggesting potential adjustments in spending priorities. Conversely, capital expenditure witnesses a pronounced surge in allocations, with Ministries experiencing substantial increases, reflecting a concentrated effort towards economic development and growth initiatives.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2024 compare to what we budgeted and actually collected in 2023?							
Revenue	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Opening Balance	3,500,000,000	1,654,755,740	111.5%	1,654,755,740	111.5%	3,017,062,717	16.0%
Federation Account	87,940,942,556	73,003,689,000	20.5%	92,903,689,000	-5.3%	89,225,846,109	-1.4%
Statutory Allocation	40,687,223,880	38,555,341,000	5.5%	36,255,341,000	12.2%	33,297,884,045	22.2%
Derivation	-	-		-		-	
VAT	32,978,784,472	25,793,593,000	27.9%	31,193,593,000	5.7%	30,903,208,960	6.7%
Other FAAC Receipts	14,274,934,204	8,654,755,000	64.9%	25,454,755,000	-43.9%	25,024,753,103	-43.0%
Internally Generated Revenues	14,559,057,444	12,251,677,000	18.8%	12,251,677,000	18.8%	10,340,919,139	40.8%
<i>Tax Revenue, of which</i>	<i>5,211,190,944</i>	<i>4,579,731,000</i>	<i>13.8%</i>	<i>4,579,731,000</i>	<i>13.8%</i>	<i>7,535,716,332</i>	<i>-30.8%</i>
Tax Revenues - Personal	4,675,190,944	4,023,600,000	16.2%	4,023,600,000	16.2%	7,121,516,625	-34.4%
Tax Revenue - Other	536,000,000	556,131,000	-3.6%	556,131,000	-3.6%	414,199,706	29.4%
Non-Tax Revenue	9,347,866,500	7,671,946,000	21.8%	7,671,946,000	21.8%	2,805,202,807	233.2%
Other Sources	110,950,000,000	76,095,244,260	45.8%	56,195,244,260	97.4%	53,114,989,339	108.9%
Aids and Grants	55,400,000,000	33,400,000,000	65.9%	27,800,000,000	99.3%	26,449,983,621	109.5%
Loans	27,450,000,000	12,595,244,260	117.9%	16,395,244,260	67.4%	15,666,921,516	75.2%
Other Receipts	28,100,000,000	30,100,000,000	-6.6%	12,000,000,000	134.2%	10,998,084,202	155.5%
Total Revenue (including Opening Balance)	216,950,000,000	163,005,366,000	33.1%	163,005,366,000	33.1%	155,698,817,303	39.3%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023?							
Expenditure	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Personnel	42,860,632,000	38,246,456,000	12.1%	40,117,456,000	6.8%	38,816,714,343	10.4%
Salaries, Wages and Allowances	36,160,632,000	31,396,456,000	15.2%	32,603,456,000	10.9%	31,331,804,939	15.4%
Social Contributions	950,000,000	900,000,000	5.6%	900,000,000	5.6%	876,403,864	8.4%
Social Benefits	5,750,000,000	5,950,000,000	-3.4%	6,614,000,000	-13.1%	6,608,505,540	-13.0%
Other Recurrent	53,968,410,000	49,615,261,000	8.8%	64,166,261,000	-15.9%	57,627,935,008	-6.4%
Overheads	40,619,510,000	30,157,996,000	34.7%	46,384,996,000	-12.4%	40,669,161,980	-0.1%
Public Debt Charges	11,950,000,000	17,525,679,000	-31.8%	16,144,679,000	-26.0%	15,661,626,042	-23.7%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	1,398,900,000	1,931,586,000	-27.6%	1,636,586,000	-14.5%	1,297,146,987	7.8%
Capital	120,120,958,000	75,143,649,000	59.9%	58,721,649,000	104.6%	50,004,908,406	140.2%
Other Provisions (Contingency)	-	-		-		-	
Total Expenditure (including Contingencies)	216,950,000,000	163,005,366,000	33.1%	163,005,366,000	33.1%	146,449,557,757	48.1%

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Health & Human Services	12,003,278,000	9,653,841,000	24.3%	9,778,841,000	22.7%	8,784,397,148	36.6%
Ministry of Finance & Economic Development	27,333,781,000	32,668,394,000	-16.3%	34,069,394,000	-19.8%	32,710,072,785	-16.4%
Ministry of Works	390,631,000	369,073,000	5.8%	369,073,000	5.8%	307,441,156	27.1%
Ministry of Basic & Secondary Education	12,441,142,000	10,740,826,000	15.8%	10,126,826,000	22.9%	9,399,895,259	32.4%
Ministry of Higher Education, Science & Technology	8,960,207,000	7,768,751,000	15.3%	8,062,751,000	11.1%	7,470,567,942	19.9%
Ministry of Transport and Energy	1,731,715,000	994,950,000	74.1%	1,770,950,000	-2.2%	1,589,314,275	9.0%
Office of the Secretary to the State Government	6,150,910,000	4,152,414,000	48.1%	9,685,414,000	-36.5%	9,474,435,133	-35.1%
Ministry of Commerce, Industry & Tourism	861,147,000	494,225,000	74.2%	499,225,000	72.5%	347,009,860	148.2%
Ministry of Agriculture & Natural Resources	3,748,961,000	2,989,118,000	25.4%	2,611,118,000	43.6%	2,328,416,234	61.0%
Ministry of Water Resources	808,692,000	742,677,000	8.9%	892,677,000	-9.4%	819,745,242	-1.3%
Ministry of Housing & Urban Development	507,338,000	465,414,000	9.0%	476,414,000	6.5%	359,637,396	41.1%
Governor's Office	4,208,090,000	3,759,100,000	11.9%	7,564,100,000	-44.4%	7,057,833,711	-40.4%
Ministry of Environment	1,730,158,000	1,621,921,000	6.7%	1,537,921,000	12.5%	1,316,262,270	31.4%
Ministry of Wealth Creation, Empowerment & Employment Genera	360,712,000	250,000,000	44.3%	250,000,000	44.3%	104,938,623	243.7%
Yobe State House of Assembly	3,329,245,000	2,406,193,000	38.4%	2,862,193,000	16.3%	2,560,520,074	30.0%
Judicial Service Commission	1,934,022,000	1,553,912,000	24.5%	1,789,912,000	8.1%	1,455,401,030	32.9%
Office of the Head of Civil Service	2,313,064,000	1,494,026,000	54.8%	3,053,026,000	-24.2%	3,045,343,519	-24.0%
Ministry of Humanitarian Affairs & Disaster Management	2,345,595,000	963,053,000	143.6%	4,097,053,000	-42.7%	3,939,176,332	-40.5%
Ministry of Land & Solid Minerals	437,136,000	366,671,000	19.2%	366,671,000	19.2%	273,552,935	59.8%
Ministry of Budget & Economic Planning	590,211,000	615,368,000	-4.1%	520,368,000	13.4%	263,484,951	124.0%
Other Main Orgs	4,643,007,000	3,791,790,000	22.4%	3,899,790,000	19.1%	2,837,203,475	63.6%
Total Expenditure	96,829,042,000	87,861,717,000	10.2%	104,283,717,000	-7.1%	96,444,649,351	0.4%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Health & Human Services	20,644,761,000	9,858,686,000	109.4%	4,539,686,000	354.8%	3,590,837,649	474.9%
Ministry of Finance & Economic Development	751,645,000	368,001,000	104.3%	228,001,000	229.7%	104,276,313	620.8%
Ministry of Works	25,130,722,000	9,294,240,000	170.4%	16,374,240,000	53.5%	16,159,204,167	55.5%
Ministry of Basic & Secondary Education	11,790,061,000	6,657,800,000	77.1%	3,317,800,000	255.4%	2,560,843,362	360.4%
Ministry of Higher Education, Science & Technology	5,461,000,000	2,477,000,000	120.5%	1,701,000,000	221.0%	388,581,521	1305.4%
Ministry of Transport and Energy	12,316,884,000	6,516,225,000	89.0%	9,695,225,000	27.0%	9,420,206,915	30.7%
Office of the Secretary to the State Government	3,746,345,000	3,700,345,000	1.2%	5,015,345,000	-25.3%	4,871,811,725	-23.1%
Ministry of Commerce, Industry & Tourism	8,700,321,000	10,057,821,000	-13.5%	5,107,821,000	70.3%	4,879,808,148	78.3%
Ministry of Agriculture & Natural Resources	4,646,837,000	4,134,837,000	12.4%	2,529,837,000	83.7%	1,330,990,394	249.1%
Ministry of Water Resources	6,810,000,000	7,943,000,000	-14.3%	2,109,000,000	222.9%	1,624,674,713	319.2%
Ministry of Housing & Urban Development	4,046,000,000	1,803,000,000	124.4%	163,000,000	2382.2%	31,250,273	12847.1%
Governor's Office	318,000,000	300,000,000	6.0%	320,000,000	-0.6%	15,000,000	2020.0%
Ministry of Environment	2,574,125,000	1,918,533,000	34.2%	783,533,000	228.5%	458,521,197	461.4%
Ministry of Wealth Creation, Empowerment & Employment Genera	3,740,000,000	1,500,000,000	149.3%	1,310,000,000	185.5%	1,300,521,255	187.6%
Yobe State House of Assembly	668,000,000	698,000,000	-4.3%	392,000,000	70.4%	113,529,300	488.4%
Judicial Service Commission	1,336,000,000	1,470,000,000	-9.1%	860,000,000	55.3%	500,000,000	167.2%
Office of the Head of Civil Service	908,000,000	1,038,982,000	-12.6%	418,982,000	116.7%	301,168,497	201.5%
Ministry of Humanitarian Affairs & Disaster Management	533,304,000	1,005,104,000	-46.9%	755,104,000	-29.4%	591,647,826	-9.9%
Ministry of Land & Solid Minerals	1,308,178,000	860,000,000	52.1%	480,000,000	172.5%	367,990,486	255.5%
Ministry of Budget & Economic Planning	1,131,275,000	598,075,000	89.2%	678,075,000	66.8%	538,680,380	110.0%
Other Main Orgs	3,559,500,000	2,944,000,000	20.9%	1,943,000,000	83.2%	855,364,284	316.1%
Total Expenditure	120,120,958,000	75,143,649,000	59.9%	58,721,649,000	104.6%	50,004,908,406	140.2%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Health & Human Services	32,648,039,000	19,512,527,000	67.3%	14,318,527,000	128.0%	12,375,234,797	163.8%
Ministry of Finance & Economic Development	28,085,426,000	33,036,395,000	-15.0%	34,297,395,000	-18.1%	32,814,349,098	-14.4%
Ministry of Works	25,521,353,000	9,663,313,000	164.1%	16,743,313,000	52.4%	16,466,645,323	55.0%
Ministry of Basic & Secondary Education	24,231,203,000	17,398,626,000	39.3%	13,444,626,000	80.2%	11,960,738,621	102.6%
Ministry of Higher Education, Science & Technology	14,421,207,000	10,245,751,000	40.8%	9,763,751,000	47.7%	7,859,149,463	83.5%
Ministry of Transport and Energy	14,048,599,000	7,511,175,000	87.0%	11,466,175,000	22.5%	11,009,521,190	27.6%
Office of the Secretary to the State Government	9,897,255,000	7,852,759,000	26.0%	14,700,759,000	-32.7%	14,346,246,858	-31.0%
Ministry of Commerce, Industry & Tourism	9,561,468,000	10,552,046,000	-9.4%	5,607,046,000	70.5%	5,226,818,008	82.9%
Ministry of Agriculture & Natural Resources	8,395,798,000	7,123,955,000	17.9%	5,140,955,000	63.3%	3,659,406,628	129.4%
Ministry of Water Resources	7,618,692,000	8,685,677,000	-12.3%	3,001,677,000	153.8%	2,444,419,955	211.7%
Ministry of Housing & Urban Development	4,553,338,000	2,268,414,000	100.7%	639,414,000	612.1%	390,887,669	1064.9%
Governor's Office	4,526,090,000	4,059,100,000	11.5%	7,884,100,000	-42.6%	7,072,833,711	-36.0%
Ministry of Environment	4,304,283,000	3,540,454,000	21.6%	2,321,454,000	85.4%	1,774,783,467	142.5%
Ministry of Wealth Creation, Empowerment & Employment Genera	4,100,712,000	1,750,000,000	134.3%	1,560,000,000	162.9%	1,405,459,878	191.8%
Yobe State House of Assembly	3,997,245,000	3,104,193,000	28.8%	3,254,193,000	22.8%	2,674,049,374	49.5%
Judicial Service Commission	3,270,022,000	3,023,912,000	8.1%	2,649,912,000	23.4%	1,955,401,030	67.2%
Office of the Head of Civil Service	3,221,064,000	2,533,008,000	27.2%	3,472,008,000	-7.2%	3,346,512,016	-3.7%
Ministry of Humanitarian Affairs & Disaster Management	2,878,899,000	1,968,157,000	46.3%	4,852,157,000	-40.7%	4,530,824,158	-36.5%
Ministry of Land & Solid Minerals	1,745,314,000	1,226,671,000	42.3%	846,671,000	106.1%	641,543,421	172.0%
Ministry of Budget & Economic Planning	1,721,486,000	1,213,443,000	41.9%	1,198,443,000	43.6%	802,165,331	114.6%
Other Main Orgs	8,202,507,000	6,735,790,000	21.8%	5,842,790,000	40.4%	3,692,567,760	122.1%
Total Expenditure	216,950,000,000	163,005,366,000	33.1%	163,005,366,000	33.1%	146,449,557,757	48.1%

Section 9 Glossary of Terms

Terms	Explanation
Aids and Grants:	Funds provided to a government by international organizations, foreign governments, or donor agencies for specific projects or development purposes. For instance, Yobe State may receive grants from international NGOs to support healthcare or education initiatives.
Budget Deficit:	The amount by which government spending exceeds revenue within a fiscal period. For instance, if a government spends \$100 billion but only generates \$90 billion in revenue, it incurs a budget deficit of \$10 billion.
Capital Expenditure:	Expenditure allocated for the acquisition, construction, or improvement of physical assets, such as infrastructure, buildings, and equipment. Yobe State's capital expenditure funds projects aimed at enhancing economic development, social services, and public amenities.
Counterpart Fund:	A contribution made by a government towards a project financed primarily by external sources, often required to demonstrate commitment and ensure project sustainability. For instance, Yobe State may provide counterpart funding for a road construction project funded by a foreign development agency.
Debt Service:	Payments made by the government to service its outstanding debt obligations, including interest payments and principal repayments. Yobe State's debt service expenditure includes payments on loans and bonds issued to finance infrastructure projects or budget deficits.
Deficit Financing:	The method governments use to cover budget deficits by borrowing funds or printing money. For example, a government may issue bonds or treasury bills to finance its deficit.
Derivation:	The principle that entitles states to a share of revenue generated from natural resources extracted within their borders. For instance, Yobe State receives a portion of revenue derived from oil exploration and mining activities within its territory based on the derivation principle, which aims to ensure equitable distribution of resource wealth among states.
FAAC:	Federation Accounts Allocation Committee - A body responsible for distributing revenue among the three tiers of government in Nigeria, namely federal, state, and local governments, derived mainly from oil and gas proceeds.
Internal Revenue:	Revenue generated by a government from taxes, fees, and other sources within its jurisdiction, excluding revenue received from the central government. For example, taxes collected by the Yobe State government from businesses and individuals within the state constitute internal revenue.
Loans:	Funds borrowed by a government from domestic or international lenders with an obligation to repay the principal amount plus interest over a specified period. Yobe State might take out loans from financial institutions or international bodies to finance infrastructure projects or budget deficits.

Terms	Explanation
Mineral Revenue:	Income generated from the extraction and sale of natural resources, such as oil, gas, and minerals. Yobe State's mineral revenue would include proceeds from mining activities within its territory.
Non-Oil Revenue:	Revenue generated by a government from sources other than the extraction and sale of oil and gas. For instance, taxes on goods and services, fees, and fines contribute to Yobe State's non-oil revenue.
Other Receipts:	Revenue sources other than taxes and grants, such as dividends from investments, royalties, or proceeds from asset sales. For example, Yobe State may earn income from leasing state-owned land or properties.
Overhead:	Expenditure incurred by government departments and agencies for administrative and operational expenses, excluding personnel costs and capital expenditure. Yobe State's overhead expenses cover utilities, office supplies, and maintenance costs.
Personnel:	Expenditure related to salaries, wages, and benefits paid to government employees, including civil servants, teachers, and healthcare workers. Yobe State's personnel expenditure covers the salaries of its workforce across various departments and agencies.
Social Benefits:	Benefits provided by the government to support individuals and families in need, such as social security payments, pensions, and unemployment benefits. Yobe State's social benefits may include grants for vulnerable groups and support for the elderly or disabled.
Social Contribution:	Funds allocated by the government for social welfare programs, including healthcare, education, housing, and poverty alleviation initiatives. Yobe State may invest in social contribution programs to improve the well-being of its citizens.
Statutory Allocation:	A predetermined share of revenue allocated to a specific purpose by law or regulation. For example, Yobe State's statutory allocation from the federal government may be earmarked for education or healthcare under relevant legislation.
VAT (Value Added Tax):	A consumption tax levied on the value added to goods and services at each stage of production and distribution. Yobe State collects VAT on goods and services consumed within its jurisdiction, with revenue shared among the federal, state, and local governments.