



Yobe State Government

CITIZENS' BUDGET 2025

Budget of Consolidation and Poverty Reduction



Yobe State Government

CITIZENS' BUDGET 2025



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List of Acronyms

| | |
|----------|--|
| BPS | Budget Policy Statement |
| CB | Citizens' Budget |
| EFU | Economy and Fiscal Update |
| FAAC | Federation Account Allocation Committee |
| FSP | Fiscal Strategy Paper |
| GESI | Gender, Equity, and Social Inclusion |
| GH | General Hospital |
| IGR | Internally Generated Revenue |
| LGA | Local Government Area |
| MDAs | Ministries, Departments, and Agencies |
| MTEF | Medium-Term Expenditure Framework |
| MTSS | Medium-Term Sector Strategy |
| NG-CARES | Nigeria COVID-19 Action Recovery and Economic Stimulus |
| NCOA | National Chart of Accounts |
| PforR | Programme for Results |
| PWD | Persons with Disabilities |
| REB | Rural Electrification Board |
| SABER | State Action on Business Enabling Reform |
| SDG | Sustainable Development Goals |
| SSH | State Specialist Hospital |
| SUBEB | State Universal Basic Education Board |
| VAT | Value Added Tax |
| VSLA | Village Savings and Loans Associations |
| YIRS | Yobe State Internal Revenue Service |
| YSUTH | Yobe State University Teaching Hospital |
| YSU | Yobe State University |
| YORMA | Yobe Road Maintenance Agency |

About the Citizens' Budget

The Citizens' Budget (CB) is a simplified and accessible version of the approved government budget, designed to empower citizens with clear information about public finances and spending priorities for the fiscal year. It demystifies complex financial data, explaining where the government's revenue comes from – including internally generated revenue IGR like taxes, federal allocations, grants, and other sources – and how it plans to allocate those funds.

The CB breaks down the revenue and expenditure compositions, highlighting major revenue sources and expenditure classifications. It showcases the top spending sectors and government entities with significant expenditures, while also detailing deficit financing strategies, identifying major creditors, and outlining the level of indebtedness. Most importantly, the CB explains the government's priority projects – key development initiatives identified as vital for the state's progress – and how citizen-nominated projects have been addressed. It further integrates considerations of Gender, Equity, and Social Inclusion, and provides a comparative analysis of revenue and expenditure against previous years, offering insights into resource management and utilization.

By presenting this information in an easy-to-understand format, the CB promotes transparency and accountability. It encourages active citizen engagement in the budgeting process, enabling them to monitor implementation, provide feedback, and advise the government. This vital two-way communication ensures that government spending aligns with the needs and priorities of the people of Yobe State, fostering a stronger and more responsive government.

In a nutshell, the Citizens' Budget empowers citizens to become informed and active participants in governance, promoting responsible management of public funds and contributing to the overall development of Yobe State.

To download the 2025 detailed budget click on this link: <https://budget.pfm.yb.gov.ng/wp-content/uploads/2025/01/Yobe-State-FY-2025-Budget-Publication-Printout-2.pdf>

Budget Policy Overview

The Yobe State 2025 Budget aims to solidify the policy of completing all ongoing projects while also initiating new essential ones. This will be achieved through adherence to due process, transparency, and compliance with budgetary provisions. The government seeks to block financial leakages and create an enabling environment to attract investments that will improve the state's economic situation. It is based on this policy that the budget was tagged "**Budget of Consolidation and Poverty Reduction**". Funds would be made available for the completion of these legacy projects and initiate new ones, with a focus on infrastructure development, service delivery, economic stimulation, justice dispensation, social inclusion and human capital development.

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

- Completion of 17 ongoing road projects, commencement of 11 new road projects, and construction of township roads and drainages in 5 LGAs, including the Damaturu flyover.
- Drilling of solar-powered boreholes, water reticulation, and installation of new pipelines in Damaturu, Buni-Yadi, Nguru, Geidam, and Potiskum towns.
- Commencement of work on the Damaturu Green Economic City.
- Development of Nasari, Gurjaje, and Bade-Gana Livestock Centres; construction of Damaturu Modern Abattoir.
- Completion of modern markets in Potiskum, Geidam, Yunusari, and Ngalda, as well as the Damaturu Mega Shopping Mall.
- Connection of additional communities to the national grid and installation of solar streetlights in 11 LGAs and Damaturu.
- Procurement of additional buses for Yobe Line Mass Transport to provide affordable transportation.
- Rehabilitation of key secondary schools, construction of classrooms, offices, staff quarters, and fencing.
- Payment of scholarships, tuition, and examination fees, school feeding programme improvement.
- Construction of new hostels and installation of solar lighting in dormitories, classrooms, and administrative blocks in secondary schools and tertiary institutions.
- Construction and upgrade of health facilities, including maternity and paediatric wards, new amenity wards, and procurement of modern medical equipment. Drugs, renovation, expansion, and provision of equipment in state and general hospitals.
- Construction of Women Development Centres, provision of empowerment materials.
- Renovation of remand homes, blind workshops, and skill acquisition centres for inmates.
- Raising seedlings for plantations, land reclamation, and vehicles and tools for drainage evacuation and waste management.
- Completion and renovation of office complexes for various government agencies and ministries.
- Construction of residential flats for judges, procurement of law books, e-library resources, and laptops for lawyers.
- Procurement of skill acquisition materials for trades such as carpentry, welding, and sewing to empower inmates.
- Remodelling of the August 27th Stadium and construction of a conference hall at the Ministry of Women Affairs.
- Procurement of buses, utility vehicles, and digital equipment for the State House of Assembly, and other MDAs.

Section 1 Overview of Budget Framework

General Framework

The major revenue sources for Yobe State, as outlined in the 2025 budget, consist of various streams. These include internally generated revenue IGR from taxes, levies, and fees collected within the state's jurisdiction, with federal allocations making up a significant portion of the total revenue. A substantial portion, ₦186.748 billion 58.2%, is expected to come from the Federation Account, highlighting the state's continued reliance on statutory transfers.

However, the government is actively working to diversify its income streams, with Internally Generated Revenue IGR projected to contribute ₦14.563 billion 7.2%. This reflects ongoing efforts to strengthen the state's independent revenue base and reduce dependence on federal allocations. The budget also anticipates an opening balance of ₦5 billion, representing unspent funds carried over from the previous fiscal year.

To bridge the gap between anticipated revenue and planned expenditure, and to support its ambitious development agenda, the government has outlined ₦114.485 billion 35.7% in capital receipts. This includes ₦22.5 billion in grants and aid, demonstrating the state's ability to attract external funding. Furthermore, ₦41.985 billion is expected from loans, including funds from the NG-CARES loan facility ₦20 billion and the World Bank SABER Programme for Results ₦10 billion, which will be directed towards crucial infrastructure and social programs.

Despite these diverse revenue sources, the budget projects a deficit of ₦41.985 billion. This deficit will be financed through carefully targeted borrowing. This approach reflects the state's commitment to responsible debt management, ensuring that borrowed funds are invested in projects that generate long-term socio-economic benefits for the people of Yobe State.

The 2025 budget is more than just a financial document, it is a blueprint for inclusive growth, building economic resilience, and improving the delivery of essential services, ensuring that every citizen of Yobe State benefits from the government's policies and programs

Figure 1 Financing Framework

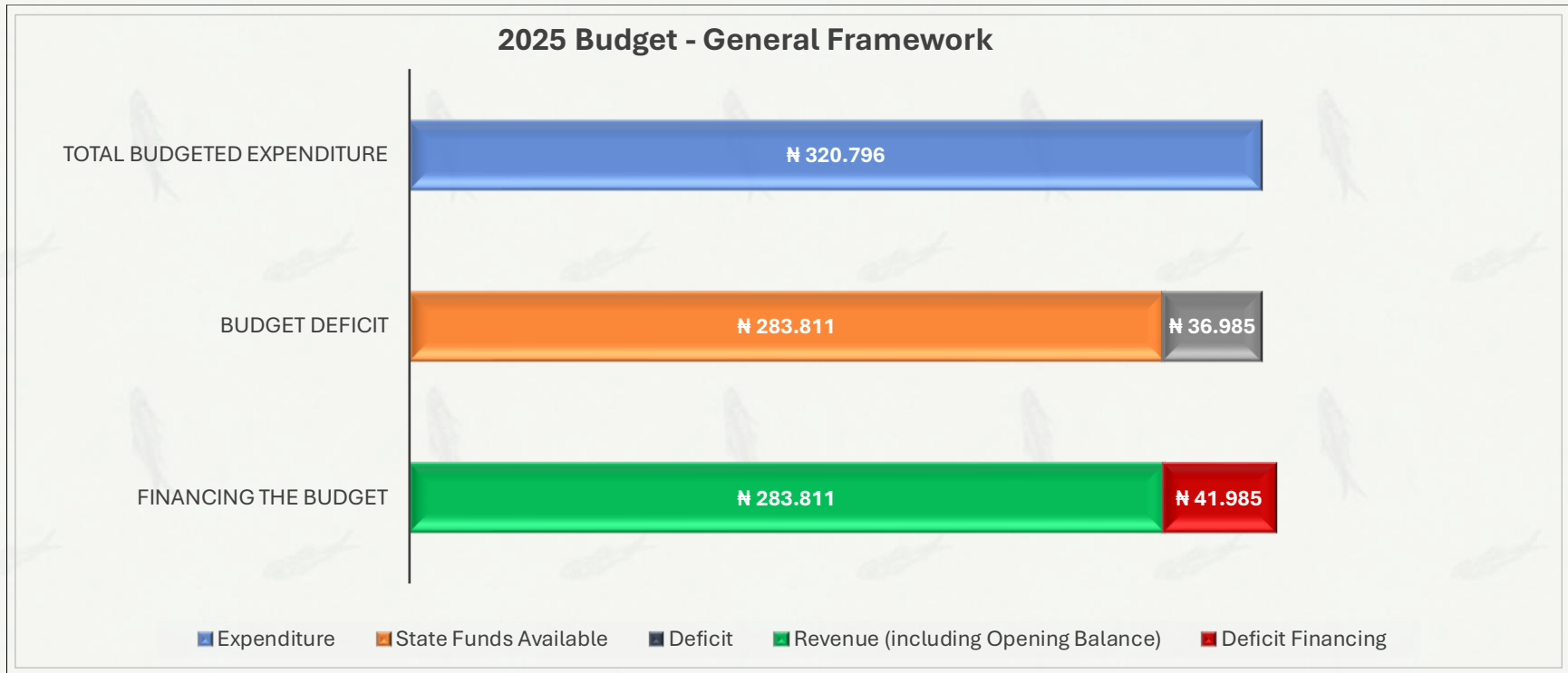
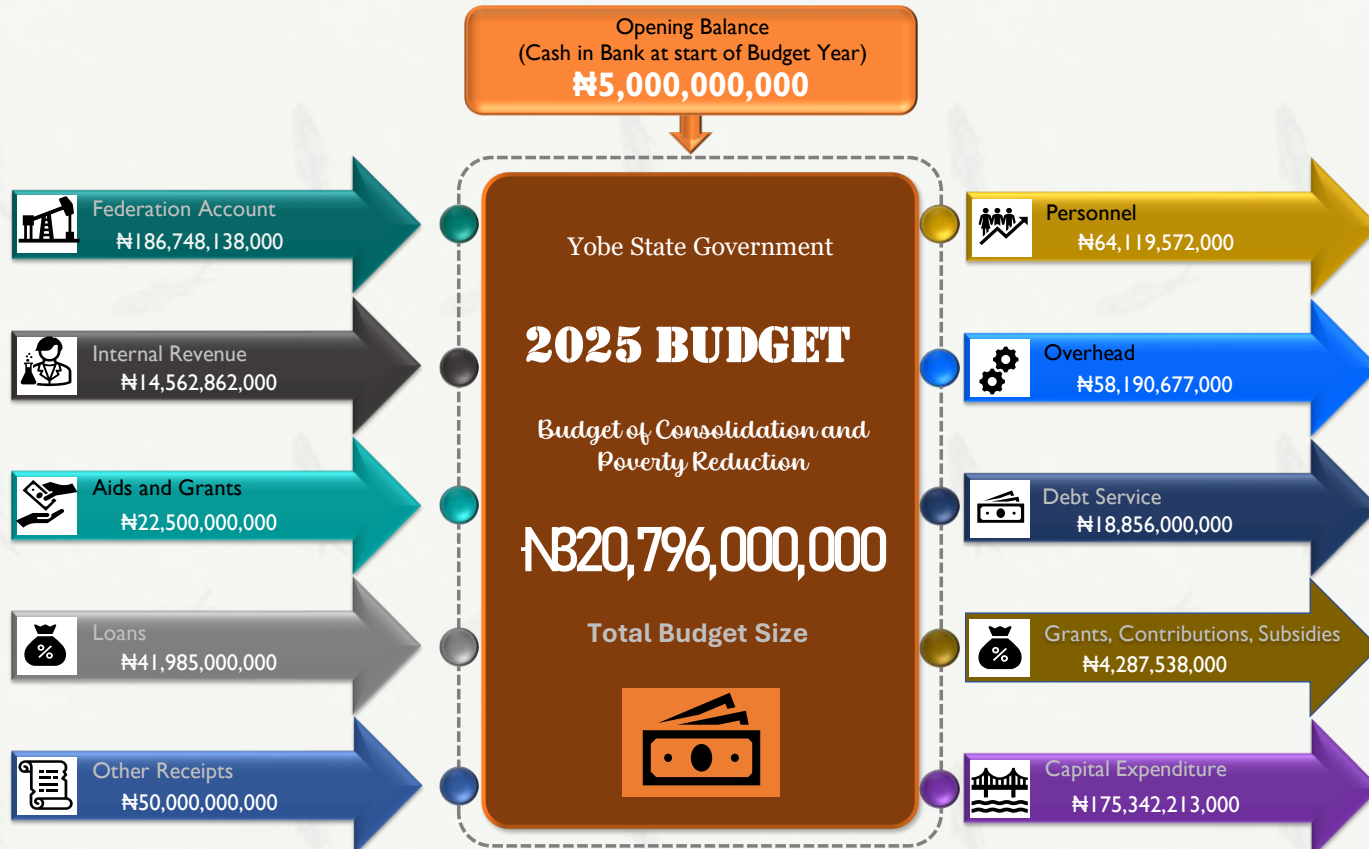
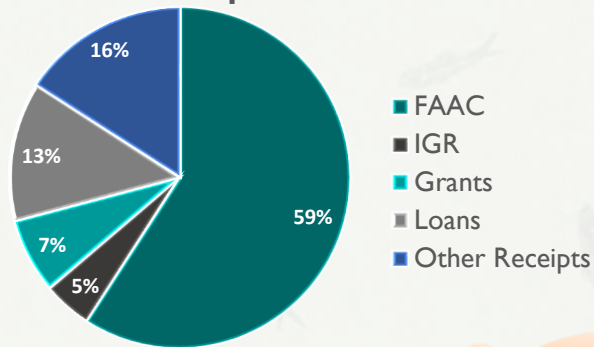


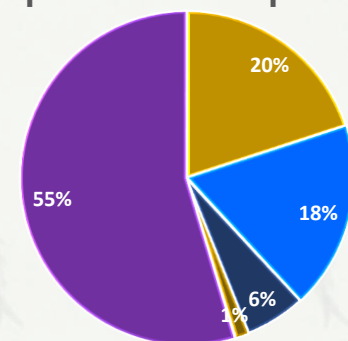
Figure 2 Budget Overview



Revenue Composition



Expenditure Composition



Section 2 Where will the money come from?

Table 1 outlines the sources of revenue for the 2025 fiscal year, which includes various initiatives aimed at completing legacy projects, sustaining government operations, and facilitating development initiatives. The Federation Account constitutes a significant portion of the revenue, amounting to ₦186.748 billion. This comprises various components, including ₦26.902 billion, in statutory allocations, ₦47.613 billion from Value Added Tax VAT, and ₦112.233 billion from other FAAC receipts.

While the state benefits significantly from federal allocations, Internally Generated Revenue IGR remains a key area of focus. IGR is projected to contribute ₦14.563 billion 7.2%. Within IGR, tax revenue is expected to reach ₦5.238 billion, with ₦4.682 billion generated from personal income tax. Non-tax revenue sources, such as fees and levies, are projected to contribute ₦9.325 billion. These figures underscore the government's commitment to enhancing local revenue mobilization and reducing its over-reliance on federal transfers.

Capital receipts also constitute a substantial portion of the budget, amounting to ₦114.485 billion 35.7%. This funding is essential for infrastructure development and social investments. Capital receipts include ₦22.5 billion in grants and aid, ₦41.985 billion from loans, and ₦50 billion from asset sales, notably including the planned sale of the Cargo International Airport. The NG-CARES loan ₦20 billion and the World Bank SABER PforR facility ₦10 billion exemplify the state's strategic approach to securing external funding for key projects.

By carefully balancing federal revenues, locally generated taxes, grants, and loans, the 2025 budget demonstrates a fiscally responsible approach to funding government priorities while ensuring long-term financial sustainability.

Table 1 Sources of Revenues

| Revenue | 2025 Budget |
|--|------------------------|
| Opening Balance | 5,000,000,000 |
| Federation Account | 186,748,138,000 |
| Statutory Allocation | 26,902,078,000 |
| VAT | 47,612,996,000 |
| Other FAAC Receipts | 112,233,064,000 |
| Internally Generated Revenues | 14,562,862,000 |
| Tax Revenue, of which: | 5,238,191,000 |
| <i>Tax Revenues - Personal</i> | <i>4,682,191,000</i> |
| <i>Tax Revenue - Other</i> | <i>556,000,000</i> |
| Non-Tax Revenue | 9,324,671,000 |
| Other Sources | 114,485,000,000 |
| Aids and Grants | 22,500,000,000 |
| Loans | 41,985,000,000 |
| Total Revenue (including Opening Balance) | 320,796,000,000 |

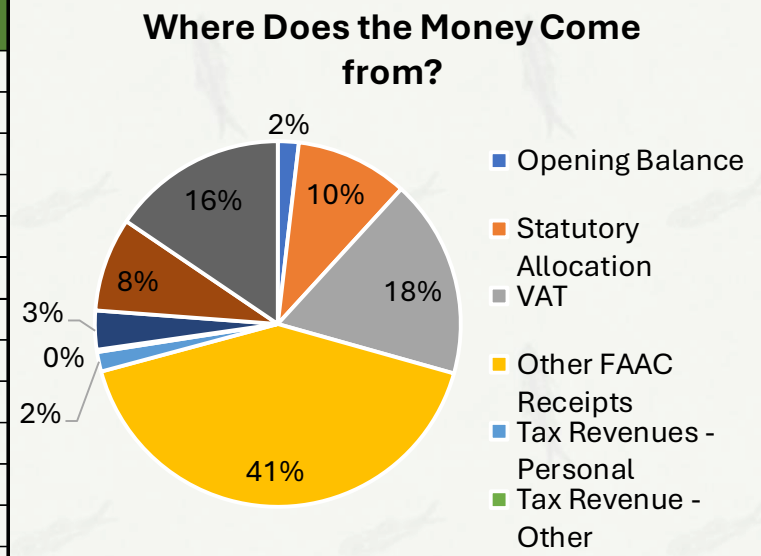


Table 2 Grants Receipts

| Domestic Aids and Grants (Top 5) | | Foreign Aids and Grants (Top 5) | |
|---|-----------------------|--------------------------------------|-------------|
| Source and Purpose | 2025 Budget | Source and Purpose | 2025 Budget |
| FGN Grants from Revenue Mobilisation and Fiscal Commission | 20,000,000,000 | | |
| Universal Basic Education (UBE) Matching Grant from Federal Government of Nigeria | 1,500,000,000 | | |
| Federal Government of Nigeria Grant for Sustainable Development Goals (SDG) | 500,000,000 | | |
| FGN Basic Health Care Provisional Fund (BHCPF) for Yobe State Contributory Healthcare | 243,750,000 | | |
| FGN Basic Health Care Provisional Fund (BHCPF) for Primary Healthcare Board | 225,000,000 | | |
| Others | 31,250,000 | Others | |
| Total Domestic Aids and Grants | 22,500,000,000 | Total Foreign Aids and Grants | - |

Table 3 Borrowing Loans

| Domestic Loans (Top 3) | | Foreign Loans (Top 5) | |
|---|-----------------------|----------------------------|-------------|
| Source (and Purpose where applicable) | 2025 Budget | Source and Purpose | 2025 Budget |
| World Bank Loan for Nigeria COVID-19 Action Recovery & Economic Stimulus (NG-CARES) | 20,000,000,000 | | |
| World Bank Loan for State Action on Business Enabling Reform (SABER) PforR | 10,000,000,000 | | |
| Commercial Bank Loan | 9,985,000,000 | | |
| Others | 2,000,000,000 | | |
| Total Domestic Loans | 41,985,000,000 | Others | - |
| | | Total Foreign Loans | - |

Section 3 What will the money be spent on?

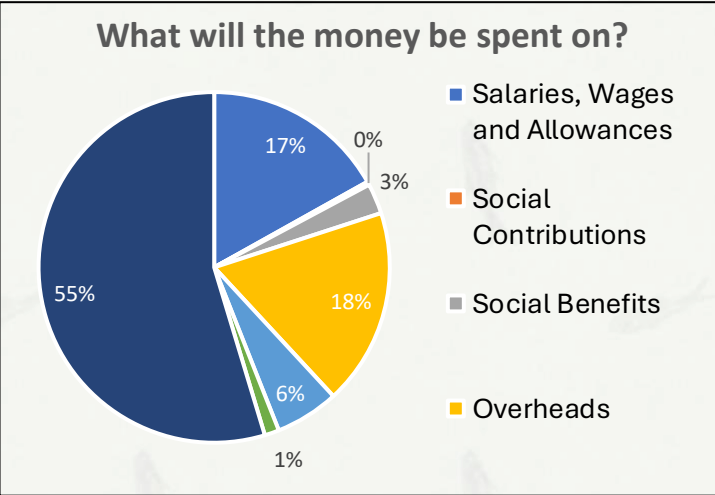
The 2025 budget reflects the state government’s unwavering commitment to transformative investments. There's a strong emphasis on capital projects and efficient recurrent spending. The capital expenditure allocation of ₦175.342 billion, 54.6% of total spending.

Recurrent expenditure, while essential for sustaining government operations, is carefully managed. ₦64.119 billion is allocated for personnel costs, covering salaries, allowances, and social benefits for civil servants. Other recurrent spending, including overheads ₦58.191 billion and public debt servicing ₦18.856 billion, ensures the smooth functioning of government institutions and meets the state's financial obligations.

The strategic allocation of resources reflects a deliberate effort to maximize the impact of government spending. The goal is to foster economic development, improve public services across the board, and enhance living standards for all citizens of Yobe State. This balanced approach to expenditure ensures that both current needs and long-term development goals are addressed effectively.

Table 4 Nature of Expenditure

| Expenditure | 2025 Budget |
|--|------------------------|
| Personnel | 64,119,572,000 |
| Salaries, Wages and Allowances | 54,148,514,000 |
| Social Contributions | 981,058,000 |
| Social Benefits | 8,990,000,000 |
| Other Recurrent | 81,334,215,000 |
| Overheads | 58,190,677,000 |
| Public Debt Charges | 18,856,000,000 |
| Others (Grants, Subsidies, Other Transfers) | 4,287,538,000 |
| Capital | 175,342,213,000 |
| Total Expenditure (including Contingencies) | 320,796,000,000 |



Section 4 Who will be spending the Money?

This section details where the money will be spent, and which government entities will be responsible for managing those funds. It highlights the priority sectors and the government bodies receiving the largest allocations. Recurrent expenditure, crucial for the day-to-day running of the government, is distributed across key sectors. The Social Services Sector receives the largest share, ₦55.08 billion 38%, of total recurrent spending.

This allocation reflects the government's priority on education, healthcare, and social welfare, strengthening service delivery in these vital areas. The Economic Sector follows closely, receiving ₦57.65 billion 40%, supporting essential economic activities, covering operational costs, and funding interventions that stimulate growth. The Administration Sector is allocated ₦29.36 billion 20%, covering governance, institutional operations, and public service administration. The Law and Justice Sector receives the smallest allocation, ₦3.36 billion 2%, indicating potentially lower operational costs or fewer ongoing programs within the justice system.

Capital expenditure, focused on long-term investments, prioritizes projects that drive economic development and infrastructure expansion. The Economic Sector leads significantly, absorbing ₦91.24 billion 52%, emphasizing the government's focus on economic infrastructure, industrial development, and job creation. Social Services receives the second-highest capital allocation, ₦64.17 billion 36%, primarily targeting the construction and improvement of schools, hospitals, and other social infrastructure. The Administration Sector secures ₦18.59 billion 11%, likely for modernizing government institutions and enhancing service delivery. The Law and Justice Sector receives the lowest capital allocation, ₦1.34 billion 1%, suggesting a lower priority for capital projects within the judiciary, law enforcement, and legal institutions.

Looking at the total budget allocation across all sectors, the Economic Sector dominates with ₦148.89 billion 46%, underscoring its central role in the government's development strategy. Social Services follows with ₦119.26 billion 37%, demonstrating a substantial investment in public welfare, particularly in education and healthcare. The Administration Sector, with ₦47.95 billion 15%, remains essential for effective governance and institutional efficiency. The Law and Justice Sector, however, with only ₦4.70 billion 2%, continues to receive the smallest share of funding, indicating a relatively lower emphasis on justice sector development in the 2025 budget.

Within the capital expenditure, Infrastructure takes the lead, securing 30% of the total allocation. This highlights the government's commitment to building and improving roads, bridges, and public buildings, recognizing their importance for economic growth. Health and Education also receive significant funding, reflecting a focus on upgrading hospitals, medical facilities, and schools. The Agricultural and Energy Sectors also receive substantial allocations, underscoring the state's drive for food security and sustainable energy solutions. The Environmental and Judiciary Sectors receive the smallest allocations, suggesting a lower priority for environmental protection initiatives and judicial infrastructure development in this budget cycle.

At the ministry level, the Ministry of Works commands the highest budget allocation, ₦26.60 billion, reflecting the strong focus on infrastructure development. The Ministry of Basic & Secondary Education ₦18.29 billion and the Ministry of Health & Human Services ₦16.96 billion follow, aligning with the government's emphasis on enhancing education and healthcare services. The Ministry of Agriculture & Natural Resources ₦15.62 billion also receives significant funding, supporting agricultural growth and food security initiatives. The Office of the Secretary to the State Government ₦13.27 billion also receives a substantial allocation, likely due to its broad oversight responsibilities.

These ministries represent the core areas of investment, reinforcing the government's strategic focus on infrastructure, education, healthcare, and economic sustainability.

Figure 3 Expenditure by Main Sectors of Government

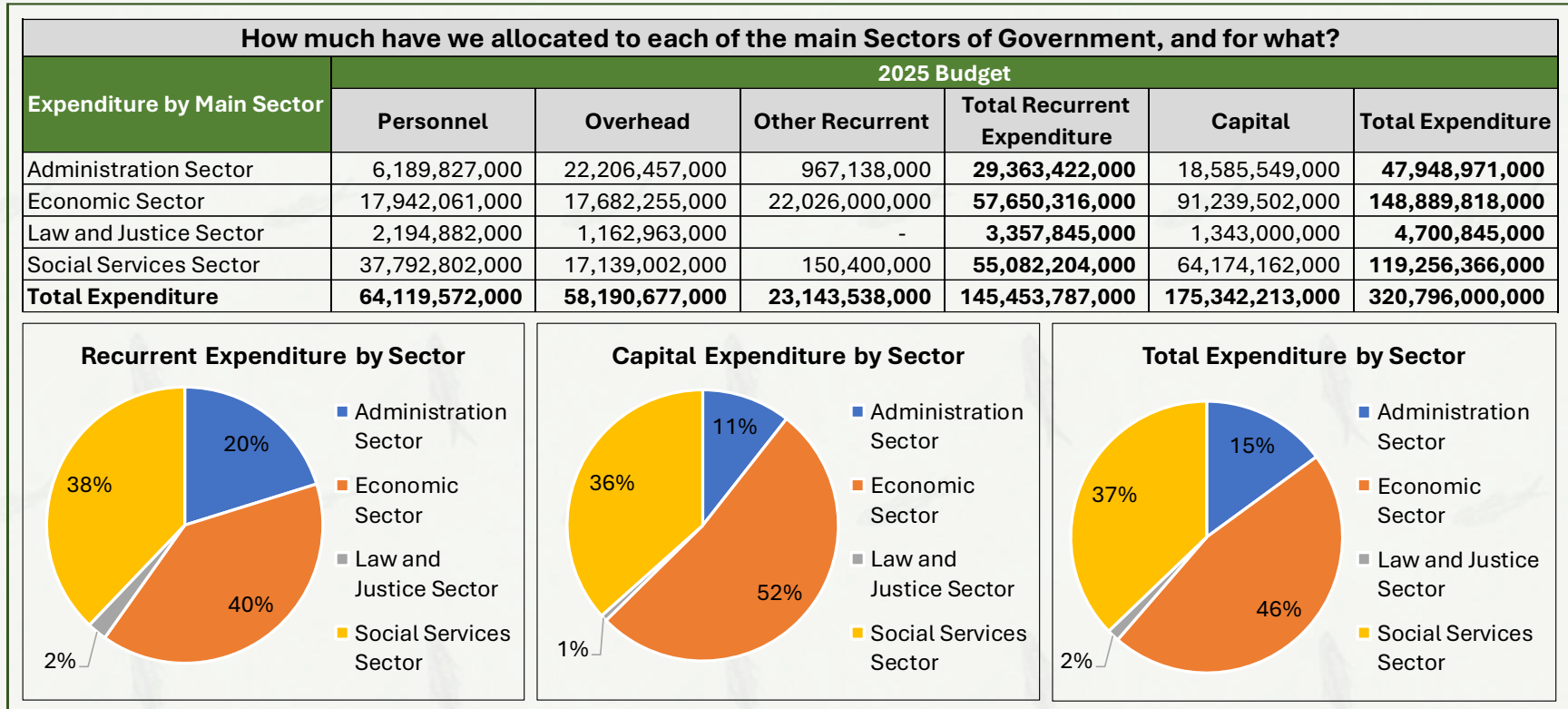


Figure 4 Personnel Expenditure by Planning Sector












| Personnel Expenditure by Sector | | | | | |
|---|---|---|---|---|---|
| Agriculture | Commerce and Industry | Education | Environment | Finance and Economic Planning | General Government Administration |
|  |  |  |  |  |  |
| ₦2.753 Billion | ₦0.362 Billion | ₦19.834 Billion | ₦1.571 Billion | ₦11.488 Billion | ₦4.676 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | <i>Others</i> |
| ₦14.742 Billion | ₦2.336 Billion | ₦2.195 Billion | ₦0.968 Billion | ₦1.076 Billion | ₦2.118 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 |
|  |  |  |  |  |  |
| ₦4.453 Billion | ₦1.266 Billion | ₦13.224 Billion | ₦0.458 Billion | ₦30.824 Billion | ₦17.14 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | Others |
| ₦2.721 Billion | ₦2.322 Billion | ₦1.163 Billion | ₦0.309 Billion | ₦0.983 Billion | ₦6.471 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 |
|  |  |  |  |  |  |
| ₦10.093 Billion | ₦9.532 Billion | ₦24.973 Billion | ₦5.244 Billion | ₦3.218 Billion | ₦12.098 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | Others |
| ₦30.825 Billion | ₦55.701 Billion | ₦1.343 Billion | ₦8.196 Billion | ₦3.002 Billion | ₦11.118 Billion |

Figure 7 Total Expenditure by Planning Sector












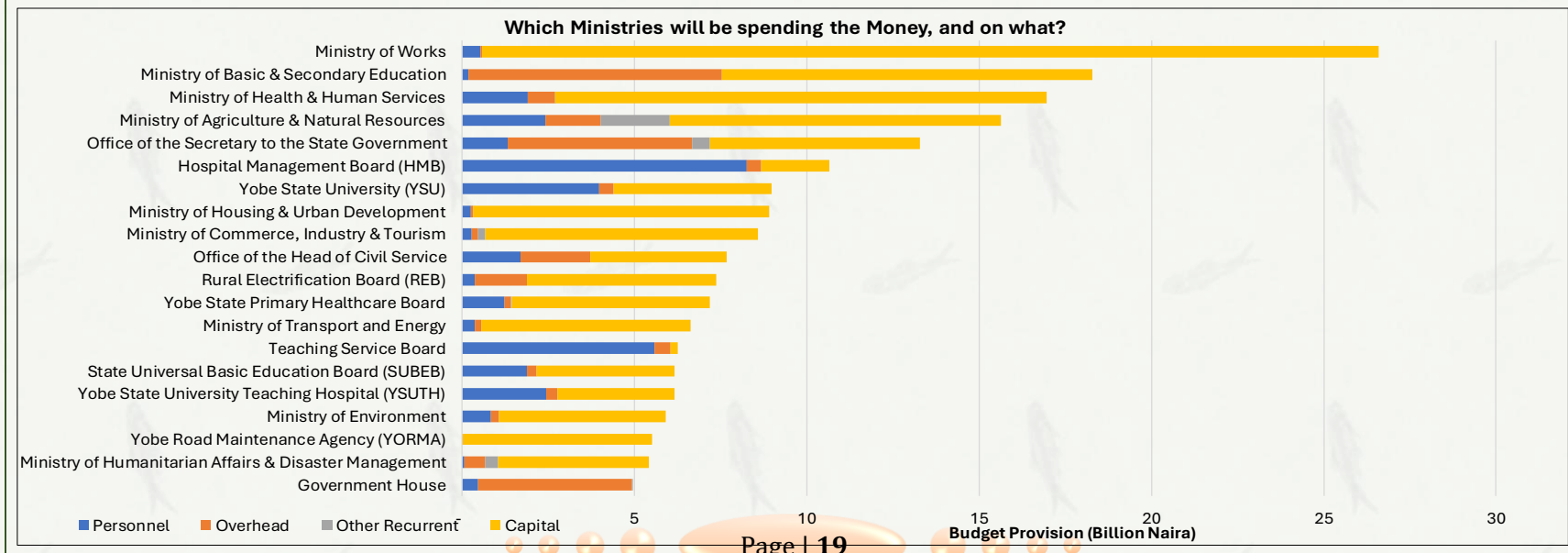
| Total Expenditure by Sector | | | | | |
|---|---|---|---|---|---|
| Agriculture | Commerce and Industry | Education | Environment | Finance and Economic Planning | General Government Administration |
|  |  |  |  |  |  |
| ₦17.299 Billion | ₦11.16 Billion | ₦58.031 Billion | ₦7.273 Billion | ₦45.529 Billion | ₦33.914 Billion |
| Health | Infrastructure | Law and Justice | Water | Women, Youth and Sports | Other |
|  |  |  |  |  | Others |
| ₦48.289 Billion | ₦60.359 Billion | ₦4.701 Billion | ₦9.473 Billion | ₦5.061 Billion | ₦19.707 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) | 2025 Budget | | | | | |
| | Personnel | Overhead | Other Recurrent | Total Recurrent Expenditure | Capital | Total Expenditure |
| Ministry of Works | 527,065,000 | 34,574,000 | - | 561,639,000 | 26,042,278,000 | 26,603,917,000 |
| Ministry of Basic & Secondary Education | 176,257,000 | 7,347,135,000 | - | 7,523,392,000 | 10,770,261,000 | 18,293,653,000 |
| Ministry of Health & Human Services | 1,893,162,000 | 797,000,000 | 3,000,000 | 2,693,162,000 | 14,271,777,000 | 16,964,939,000 |
| Ministry of Agriculture & Natural Resources | 2,407,862,000 | 1,612,175,000 | 2,000,000,000 | 6,020,037,000 | 9,603,000,000 | 15,623,037,000 |
| Office of the Secretary to the State Government | 1,323,195,000 | 5,357,600,000 | 500,000,000 | 7,180,795,000 | 6,090,345,000 | 13,271,140,000 |
| Hospital Management Board (HMB) | 8,254,690,000 | 426,000,000 | - | 8,680,690,000 | 1,977,136,000 | 10,657,826,000 |
| Yobe State University (YSU) | 3,959,098,000 | 430,001,000 | - | 4,389,099,000 | 4,576,000,000 | 8,965,099,000 |
| Ministry of Housing & Urban Development | 238,280,000 | 72,000,000 | - | 310,280,000 | 8,602,999,000 | 8,913,279,000 |
| Ministry of Commerce, Industry & Tourism | 269,269,000 | 188,600,000 | 200,000,000 | 657,869,000 | 7,930,000,000 | 8,587,869,000 |
| Office of the Head of Civil Service | 1,690,200,000 | 2,019,001,000 | - | 3,709,201,000 | 3,955,000,000 | 7,664,201,000 |
| Rural Electrification Board (REB) | 364,677,000 | 1,500,000,000 | - | 1,864,677,000 | 5,500,000,000 | 7,364,677,000 |
| Yobe State Primary Healthcare Board | 1,218,365,000 | 188,400,000 | 28,800,000 | 1,435,565,000 | 5,740,000,000 | 7,175,565,000 |
| Ministry of Transport and Energy | 357,459,000 | 187,400,000 | - | 544,859,000 | 6,070,000,000 | 6,614,859,000 |
| Teaching Service Board | 5,572,469,000 | 477,560,000 | - | 6,050,029,000 | 200,000,000 | 6,250,029,000 |
| State Universal Basic Education Board (SUBEB) | 1,864,569,000 | 294,000,000 | - | 2,158,569,000 | 4,000,000,000 | 6,158,569,000 |
| Yobe State University Teaching Hospital (YSUTH) | 2,433,419,000 | 315,000,000 | - | 2,748,419,000 | 3,408,568,000 | 6,156,987,000 |
| Ministry of Environment | 816,723,000 | 241,900,000 | - | 1,058,623,000 | 4,851,125,000 | 5,909,748,000 |
| Yobe Road Maintenance Agency (YORMA) | - | 10,999,000 | - | 10,999,000 | 5,500,000,000 | 5,510,999,000 |
| Ministry of Humanitarian Affairs & Disaster Management | 55,380,000 | 603,505,000 | 368,468,000 | 1,027,353,000 | 4,391,704,000 | 5,419,057,000 |
| Government House | 459,943,000 | 4,455,000,000 | 40,000,000 | 4,954,943,000 | - | 4,954,943,000 |
| Other Main Orgs | 30,237,490,000 | 31,632,827,000 | 20,003,270,000 | 81,873,587,000 | 41,862,020,000 | 123,735,607,000 |
| Total Expenditure | 64,119,572,000 | 58,190,677,000 | 23,143,538,000 | 145,453,787,000 | 175,342,213,000 | 320,796,000,000 |



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

The 2025 budget is not just a collection of numbers; it's a statement of intent, outlining ambitious and forward-looking investments designed to shape the future of Yobe State. These investments are targeted at strengthening infrastructure, boosting the economy, and improving the delivery of essential public services.

A flagship project in this budget is the ₦11 billion allocation for the construction of a central flyover in Damaturu, the state capital. This significant infrastructural undertaking is designed to alleviate traffic congestion, improve urban mobility, and enhance the overall aesthetic appeal of the city. Road construction and rehabilitation receive a major boost with a ₦10.039 billion allocation. This funding will support critical highway projects, connecting communities and facilitating trade, as well as the rehabilitation of rural roads, improving access to markets and essential services for those living in remote areas.

The government's commitment to modernizing the healthcare sector is clearly demonstrated by the ₦8.401 billion allocated for the procurement of medical and laboratory equipment. This investment will ensure that hospitals and clinics across the state are adequately equipped to deliver quality healthcare services, improving patient outcomes and enhancing the overall healthcare system.

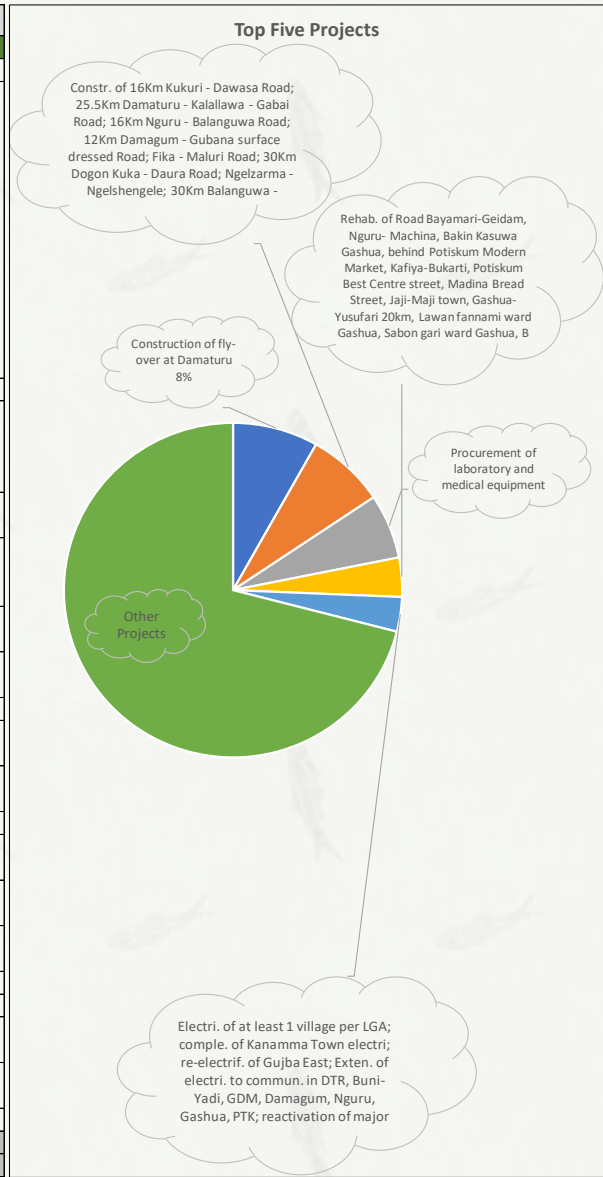
Access to reliable electricity is crucial for both economic development and improved living standards. The ₦4.5 billion rural electrification program aims to extend electricity to underserved communities, bringing power to homes, businesses, and public facilities. This initiative will not only improve access to reliable power but also promote socio-economic development in previously marginalized areas.

Recognizing the importance of a thriving commercial sector, the budget includes investments in commercial infrastructure. This includes the development of industrial parks, creating dedicated spaces for businesses to operate and grow, and the construction of modern markets, providing better facilities for traders and consumers. These initiatives demonstrate the government's focus on economic diversification, promoting private sector growth, and creating job opportunities for the people of Yobe State.

By strategically directing funds towards these high-impact investments, the 2025 budget is laying a solid foundation for sustainable development, fostering job creation, and improving public services, ensuring that Yobe State remains on a steady path of growth and prosperity.

Table 5 Largest Capital Expenditure Projects

| What are the major Capital Investments we are planning? | | |
|---|------------------------|------------|
| Project Description | 2025 Budget | Location |
| Construction of fly-over at Damaturu | 11,000,000,000 | Damaturu |
| Constr. of 16Km Kukuri - Dawasa Road; 25.5Km Damaturu - Kalallawa - Gabai Road; 16Km Nguru - Balanguwa Road; 12Km Damagum - Gubana surface dressed Road; Fika - Maluri Road; 30Km Dogon Kuka - Daura Road; Ngelzarma - Ngelshengele; 30Km Balanguwa - Kumaganam; 16Km Nguru - Balanguwa (Stone Base); 10Km Chumbusko - Tagali (Asphalt Road); 10Km Teteba - Gulani; Damaturu - Western Water Course; Kasaisa - IDPs Camp Road linking Gujba/Maiduguri bypass; Dawasa - Chukuriwa - Kukuri Earth Road; 25Km Gashua - Dumburi - Masaba - Dadigar Road; Girgir - Karege Road; 30Km Yusufari - Karasuwa - Kumaganam - Mayori (Trans-Saharan Road); Quadruple cell Box Culverts at Siminti - Godowoli Road; Township Roads and Drainages in five LGAs (Ongoing); 4Km Fadawa - Daya Road; Waziri Ibrahim Estate - Sumsumma Roads and Drainages; Kalgeri - Ma 'anna Road; Machina - Karmashe; Lawan Bukarti - Ma 'anna Earth Road; Kafiya - Toshia; Bara - Jibulwa; Babbangida - Koriyel; Potiskum - Degubi; Furi - Damakasu; 28Km Afunori - Mirwa - Majakura - Bombori Road; Maisandari - Gambir Road; Geidam - Damakarwa; Geidam - Kusur - Gumsa - Lantewa; Kayayya - Gumsa; Geidam - Fuchimiram - Kareto; Illela mini bridge; 18Km Kafiya - Toshia Road; Dumbol - Kafiya Road; 2 Span Bridge at Jumbam Town; 2 span Bridge at Gadaka Town; 4Km Potiskum - Ngojin Road; 10Km Garin Bingel - Dakasku Town Road; Mashio - Jajere Road; Mashio - Alagarno Road. | 10,039,278,000 | State Wide |
| Procurement of laboratory and medical equipment | 8,401,777,000 | State Wide |
| Rehab. of Road Bayamari-Geidam, Nguru- Machina, Bakin Kasuwa Gashua, behind Potiskum Modern Market, Kafiya-Bukarti, Potiskum Best Centre street, Madina Bread Street, Jaji-Maji town, Gashua-Yusufari 20km, Lawan fannami ward Gashua, Sabon gari ward Gashua, Buni-Yadi town shishiwaji-bularafa, Buni Gari -Kukuwa, Goniri-kannamma, of Yunusari, Malah wango-garin gada susurmari of Geidam. | 5,100,000,000 | State Wide |
| Electri. of at least 1 village per LGA; comple. of Kanamma Town electri; re-electrif. of Gujba East; Exten. of electri. to commun. in DTR, Buni-Yadi, GDM, Damagum, Nguru, Gashua, PTK; reactivation of major 33kV lines in the state. | 4,500,000,000 | State Wide |
| Rehab. of Ngelzarma - Mashio (Asphalt); Geidam - Kayayya - Gumsa Road; Bukarti - Toshia Road; Bayamari - Yunusari Road; Geidam - Bukarti Road; Trans-Saharan Route (Kanamma - Nguru) Phase IV; Dogon Kuka - Daura Road; Babbangida - Koriyel Road; Geidam - Kayayya - Gumsa Road. | 4,500,000,000 | State Wide |
| Development of livelihood support schemes: Provision of trade kits and cash grants to empower IDPs, PWD, VSLAs, and other groups for long-term self-help recovery; NG-CARES activities. | 4,006,400,000 | State Wide |
| Constr. of 5 blocks Staff Qtrs at FMC Nguru; 1-storey Plaza & accomm., and 1-storey Hotel at Kaduna State; Integ. Livestock Markets (30% YBSG., 70% Mutual Commit. Co. Ltd.); Constr. of 3-Arms Zone. | 3,000,746,000 | State Wide |
| Purchase of Power tillers, threshers, Planters, Fertilizer spreader machines | 3,000,000,000 | Jakusko |
| Construction of additional ward at GH Jajimaji; Construction maternal and child health complex at SSH Damaturu; Construction of Emergency Paediatric Ward at SSH Potiskum; Construction of Special Baby Care Unit at SSH Buni Yadi | 2,830,000,000 | Gujba |
| Construction of boreholes 26 Nos for constituency across the state and drilling of more boreholes in Health centres, schools and communities across the state | 2,825,000,000 | State Wide |
| L-Pres, SAPZ, IFAD, AIDP and NG-Cares Programmes implementation | 2,500,000,000 | State Wide |
| Construction of New Amenity ward, Admin Block, linear Accelerator Bunker(Radiotherapy), Walk way linking new A/E, New dialysis, and mortuary and Rehabilitation of Main Hospital building at YSUTH | 2,390,000,000 | State Wide |
| Purchase of 208 Houses constructed under Federal Government Housing Scheme; Purchase of 4 units of houses at Ben Kalio Housing Estate | 2,389,171,000 | State Wide |
| Const. of Damaturu Green Economic City (30% Yobe State Government, 70% Mutual Commitment Co. Ltd.); Const. of Air-Conditioner and Refrigerators Workshop. | 2,352,645,000 | State Wide |
| Provision of 4,429 Solar lights in 72 secondary schools across the state . | 2,300,000,000 | State Wide |
| Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State | 2,238,703,000 | State Wide |
| Const. of office complex for BPP, Fiscal Resp. Board, and Statistics Bureau N1.6b; new Admin Block at Coll. of Nursing N301M; Completion of Ministry of Budget office complex; and Ministry of Water Resources (N198M); | 2,200,000,000 | State Wide |
| Pur. of 2 Camry Official vehicles for new High Court Judges and Khadis @ N224m; 30 Toyota Hilux pick-ups to MDAs @N3b; 2 Toyota Land Cruiser @N114m; 5 Toyota Camry for the State University @N280m | 2,176,000,000 | State Wide |
| Empowerment support for youths and women across the 17 LGAs of the state to boost economic activities in the state. | 2,000,000,000 | State Wide |
| Other Projects | 95,592,493,000 | |
| Total Capital Expenditure | 175,342,213,000 | |



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

The 2025 budget reinforces Yobe State's commitment to inclusive governance, recognizing that effective governance requires the active participation of citizens in shaping government priorities. A substantial allocation of ₦62.668 billion has been specifically earmarked for projects nominated by citizens during budget consultations. This approach reflects a strong commitment to grassroots development, ensuring that government spending directly addresses the needs and priorities of local communities.

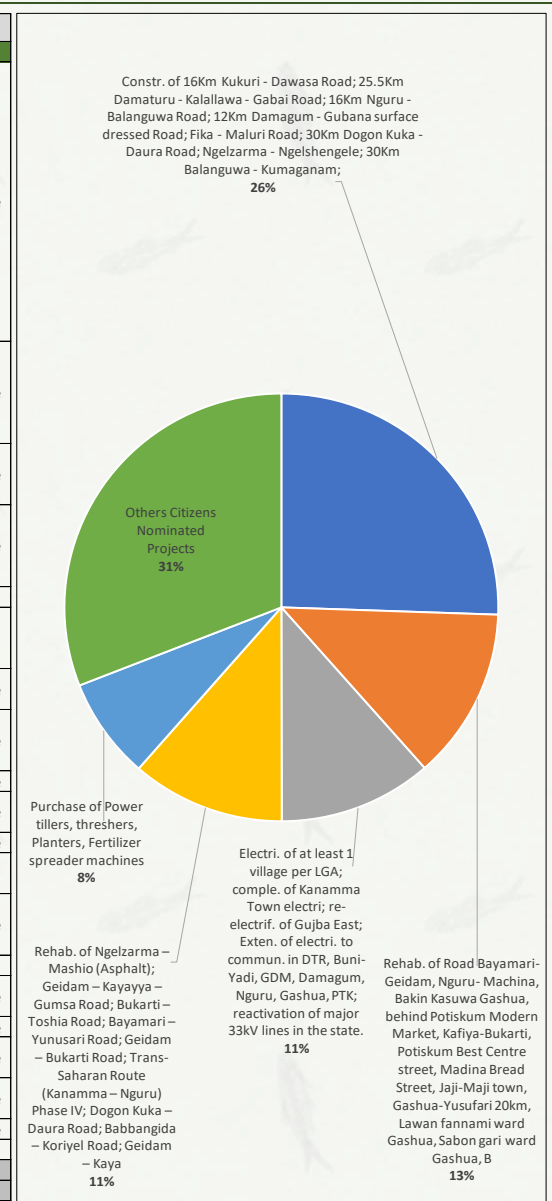
Key projects identified through this participatory budgeting process include the rehabilitation of roads ₦10.039 billion, recognizing the importance of good transportation networks for economic activity and social cohesion. Rural electrification ₦4.5 billion also features prominently, reflecting the need for expanded access to electricity in rural areas. The expansion of healthcare facilities ₦2.83 billion is another priority, demonstrating the government's commitment to improving healthcare access and quality.

Other citizen-nominated projects cater to a wide range of needs, including investments in education, ensuring access to quality learning opportunities, improvements in water supply, addressing a fundamental need for communities, youth empowerment programs, equipping young people with skills and opportunities, and support for economic development initiatives, fostering local businesses and creating jobs.

By embracing participatory budgeting, the government ensures transparency and accountability in resource allocation. It also fosters trust between the government and its citizens, creating a sense of ownership and shared responsibility for the development of Yobe State.

Table 6 Citizens Nominated Projects

| How much have we allocated to Citizens Nominated Projects? | | |
|---|-----------------------|------------|
| Project Description | 2025 Budget | Location |
| Constr. of 16Km Kukuri - Dawasa Road; 25.5Km Damaturu - Kalallawa - Gabai Road; 16Km Nguru - Balanguwa Road; 12Km Damagum - Gubana surface dressed Road; Fika - Maluri Road; 30Km Dogon Kuka - Daura Road; Ngelzarma - Ngelshengele; 30Km Balanguwa - Kumaganam; 16Km Nguru - Balanguwa (Stone Base); 10Km Chumbusko - Tagali (Asphalt Road); 10Km Teteba - Gulani; Damaturu - Western Water Course; Kasaisa - IDPs Camp Road linking Gujba/Maiduguri bypass; Dawasa - Chukuriwa - Kukuri Earth Road; 25Km Gashua - Dumburi - Masaba - Dadigar Road; Girgir - Karege Road; 30Km Yusufari - Karasuwa - Kumaganam - Mayori (Trans-Saharan Road); Quadruple cell Box Culverts at Siminti - Godowoli Road; Township Roads and Drainages in five LGAs (Ongoing); 4Km Fadawa - Daya Road; Waziri Ibrahim Estate - Sumsumma Roads and Drainages; Kalgeri - Ma 'anna Road; Machina - Karmashe; Lawan Bukarti - Ma 'anna Earth Road; Kafiya - Toshia; Bara - Jibulwa; Babbangida - Koriyel; Potiskum - Degubi; Furi - Damakasu; 28Km Afunori - Mirwa - Majakura - Bombori Road; Maisandari - Gambir Road; Geidam - Damakarwa; Geidam - Kusur - Gumsa - Lantewa; Kayayya - Gumsa; Geidam - Fuchimiram - Kareto; Illela mini bridge; 18Km Kafiya - Toshia Road; Dumbol - Kafiya Road; 2 Span Bridge at Jumbam Town; 2 span Bridge at Gadaka Town; 4Km Potiskum - Ngojin Road; 10Km Garin Bingel - Dakasku Town Road; Mashio - Jajere Road; Mashio - Alagarno Road. | 10,039,278,000 | State Wide |
| Rehab. of Road Bayamari-Geidam, Nguru- Machina, Bakin Kasuwa Gashua, behind Potiskum Modern Market, Kafiya-Bukarti, Potiskum Best Centre street, Madina Bread Street, Jaji-Maji town, Gashua-Yusufari 20km, Lawan fannami ward Gashua, Sabon gari ward Gashua, Buni-Yadi town shishiwaji-bularafa, Buni Gari -Kukuwa, Goniri-kannamma, of Yunusari, Malah wango-garin gada susurmari of Geidam. | 5,100,000,000 | State Wide |
| Electri. of at least 1 village per LGA; comple. of Kanamma Town electri; re-electrif. of Gujba East; Exten. of electri. to commun. in DTR, Buni-Yadi, GDM, Damagum, Nguru, Gashua, PTK; reactivation of major 33kV lines in the state. | 4,500,000,000 | State Wide |
| Rehab. of Ngelzarma – Mashio (Asphalt); Geidam – Kayayya – Gumsa Road; Bukarti – Toshia Road; Bayamari – Yunusari Road; Geidam – Bukarti Road; Trans-Saharan Route (Kanamma – Nguru) Phase IV; Dogon Kuka – Daura Road; Babbangida – Koriyel Road; Geidam – Kayayya – Gumsa Road. | 4,500,000,000 | State Wide |
| Purchase of Power tillers, threshers, Planters, Fertilizer spreader machines | 3,000,000,000 | Jakusko |
| Construction of additional ward at GH Jajimaji; Construction maternal and child health complex at SSH Damaturu; Construction of Emergency Paediatric Ward at SSH Potiskum; Construction of Special Baby Care Unit at SSH Buni Yadi | 2,830,000,000 | Gujba |
| Construction of boreholes 26 Nos for constituency across the state and drilling of more boreholes in Health centres, schools and communities across the state | 2,825,000,000 | State Wide |
| Construction of New Amenity ward, Admin Block, linear Accelerator Bunker(Radiotherapy), Walk way linking new A/E, New dialysis, and mortuary and Rehabilitation of Main Hospital building at YSUTH | 2,390,000,000 | State Wide |
| Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State | 2,238,703,000 | State Wide |
| Rehabilitation of GSS Daura, GDSS Damaturu, GSS Jakusko, GSS Geidam, GSTC Nguru, GGSS Gadaka. | 1,923,000,000 | State Wide |
| Drilling of hybrid boreholes in rural communities across the 17 LGAs in the state | 1,600,000,000 | State Wide |
| Purchase of Solar Water Pumps for Small Scale Irrigation Farmers to be distributed across 3 senatorial zones | 1,500,000,000 | Jakusko |
| Renov. and expan. of maternity at SSH Potiskum; GH Fika; Paediatric ward at SSH Potiskum; Labour room and ward at GH Dapchi; Maternity, A&E wards at GH Damagum; GH Nangere; Renov. of Special Baby Care Unit at SSH Geidam. | 1,220,000,000 | State Wide |
| Construction of Industrial Park at Damaturu | 1,200,000,000 | Damaturu |
| Procurement and Installation of Integrated Solar Street Lights (All in One) Fittings and Accessories for Maintenance of 10,000 Existing Solar Street Lights in the State | 1,200,000,000 | State Wide |
| Construction of perimeter wall fence at GSTC Damagum, GHIC Nguru, GSS Dagona, GSS Jakusko | 1,100,000,000 | State Wide |
| Construction, upgrade, expansion and debilitation of 6 PHCCs (2 across the 3 Senatorial Zones). Expansion and upgrade of 9 Health Clinics, Health post, 3 per each senatorial zones. | 1,000,000,000 | State Wide |
| Purchase of 5500 beds and beddings to 30 PHC Centres across the state; Procurement of medical equipment to 12 PHC Centres | 890,000,000 | State Wide |
| For the construction of 150 learning shades, 50 in each senatorial zone across the state. | 750,000,000 | State Wide |
| Completion of Geidam Modern Market | 700,000,000 | Geidam |
| Others Citizens Nominated Projects | 12,162,332,000 | |
| Total Value of Citizens Nominated Projects | 62,668,313,000 | |



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

The 2025 budget clearly demonstrates Yobe State's commitment to promoting gender equality, social inclusion, and equitable access to resources for all its citizens. The government recognizes that inclusive economic growth and sustainable development cannot be achieved without deliberate policies and targeted investments that empower marginalized groups and address systemic barriers. This budget acknowledges the specific needs of women, youths, persons with disabilities PWDs, internally displaced persons IDPs, and other disadvantaged groups. To translate this commitment into action, the budget incorporates ₦18.197 billion in GESI-responsive projects. These projects are designed to ensure that women, PWDs, IDPs, and other vulnerable groups benefit directly from state-funded programs and initiatives.

A major initiative under this framework is the Development of Livelihood Support Schemes, which receives ₦4.006 billion. This substantial funding will support the provision of trade kits and cash grants to IDPs, PWDs, members of Village Savings and Loans Associations VSLAs, and other vulnerable groups, helping them rebuild their livelihoods and achieve long-term economic self-sufficiency. This intervention aligns with the goals of the NG-CARES program, which seeks to promote sustainable economic recovery and resilience among vulnerable populations.

Recognizing the critical importance of safe learning environments and access to quality education, the budget allocates ₦2.3 billion for the provision of 4,429 solar lights in 72 secondary schools across the state. This initiative will enhance security, particularly in boarding schools, and ensure uninterrupted learning for all students, especially girls. Furthermore, ₦1.561 billion is earmarked for the construction of a 500-capacity lecture theatre, a 200-bed students' hostel, and classrooms for General Studies and Public Health Departments at Shehu Sule College of Nursing & Midwifery in Damaturu, expanding access to higher education and specialized training.

To further empower women and youths, the Ministry of Women Affairs is leading several impactful initiatives. These include the Mass Wedding Programme, providing support for couples, the Women in Agriculture Support program, promoting women's involvement in agriculture, and various Women Economic Empowerment Initiatives, fostering entrepreneurship and economic independence. These programs are collectively funded with ₦1.04 billion. Infrastructure projects aimed at promoting social inclusion include the construction of Women Development Centres in Gujba, Fune, and Nguru LGAs. These centres will serve as hubs for vocational training, counselling, and community engagement, providing women with valuable skills and support. The renovation of sporting facilities and the provision of sports kits, with a budget of ₦400 million, will

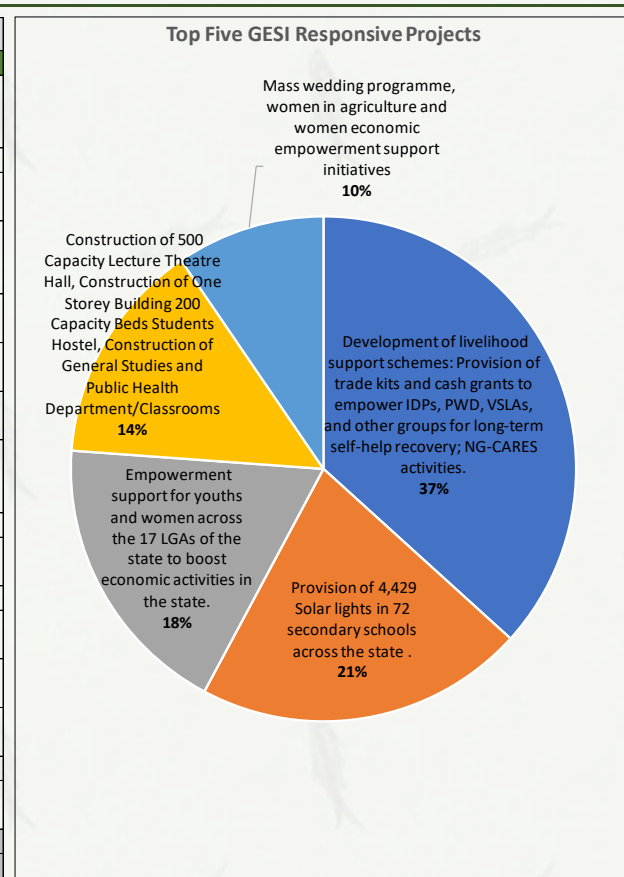
promote social interaction, physical well-being, and youth participation in sports.

Furthermore, the budget prioritizes sanitation and hygiene in schools, allocating ₦306.4 million for the construction of 36 VIP toilets across primary and secondary schools. This initiative is particularly important for female students, ensuring access to hygienic facilities that support their education and well-being. In addition, ₦733 million is set aside for the procurement of 14,000 two-seater desks for primary and junior secondary schools, improving learning conditions for students in underserved communities and creating a more conducive learning environment.

By embedding GESI considerations into budget planning and resource allocation, the 2025 budget demonstrates Yobe State's dedication to creating an inclusive society where everyone, regardless of gender, disability, or socio-economic status, has access to quality education, economic opportunities, and essential social services. These investments will not only bridge existing inequalities but also contribute to the overall socio-economic advancement of the state.

Table 7 Projects that respond to GESI Needs

| How much have we allocated to Gender, Equity and Social Inclusion responsive Projects? | | |
|---|-----------------------|--|
| Project Description | 2025 Budget | Implementing MDA |
| Development of livelihood support schemes: Provision of trade kits and cash grants to empower IDPs, PWD, VSLAs, and other groups for long-term self-help recovery; NG-CARES activities. | 4,006,400,000 | Ministry of Humanitarian Affairs & Disaster Management |
| Provision of 4,429 Solar lights in 72 secondary schools across the state . | 2,300,000,000 | Ministry of Basic & Secondary Education |
| Empowerment support for youths and women across the 17 LGAs of the state to boost economic activities in the state. | 2,000,000,000 | Ministry of Wealth Creation, Empowerment & Employment Generation |
| Construction of 500 Capacity Lecture Theatre Hall, Construction of One Storey Building 200 Capacity Beds Students Hostel, Construction of General Studies and Public Health Department/Classrooms | 1,561,042,000 | Shehu Sule College of Nursing & Midwifery, Damaturu |
| Mass wedding programme, women in agriculture and women economic empowerment support initiatives | 1,040,000,000 | Ministry of Women Affairs |
| Procurement of 14000 2-seater pupils furniture for primary and junior secondary schools across the state | 733,000,000 | State Universal Basic Education Board (SUBEB) |
| Provision of additional solar streetlights and mini grids in boarding secon. schools in Yobe State | 500,000,000 | Ministry of Transport and Energy |
| laboratory chemicals and reagents for distribution to schools GDSS Gashua,GSS Damaturu,GGUC Damaturu,GGSS Ngelzarma,GGSS Gadaka,GSS Jakusko,GSS Bukarti,GSTC Gashua,GSTC Potiskum,GUC Nguru. | 500,000,000 | Ministry of Basic & Secondary Education |
| 8500 three seater desks in number for distribution to schools across the state | 432,000,000 | Ministry of Basic & Secondary Education |
| Construction of Women Development Centres in Gujba, Fune and Nguru LGA (300m); Construction of conference hall at office complex (100m) | 400,000,000 | Ministry of Women Affairs |
| Purchase of Jessy, footballs, volleyballs, basketball nets and other sporting facilities. | 400,000,000 | Ministry of Basic & Secondary Education |
| Procurement of boards, relevant textbooks and other equipment's for distributions to 52 senior secondary schools | 400,000,000 | Ministry of Basic & Secondary Education |
| Construction of Student hostels for remedial studies programme | 320,000,000 | Ministry of Higher Education, Science & Technology |
| Construction of 4 Holes of 36nos VIP Toilets for Primary Schools and Junior Secondary Schools across the State | 306,485,000 | State Universal Basic Education Board (SUBEB) |
| Rehabilitation of courts, and field in an effort to revive sporting activities in schools. | 300,000,000 | Ministry of Basic & Secondary Education |
| 3500 sets of school beds and beddings for distribution to boarding Senior Secondary Schools across the State | 270,000,000 | Ministry of Basic & Secondary Education |
| Others GESI Projects | 1,728,126,000 | |
| Total Value of GESI Responsive Projects | 18,197,053,000 | |



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

The 2025 budget represents a significant 47.9% increase in total expenditure compared to the 2024 original budget. This substantial increase underscores the government's aggressive push for economic expansion, infrastructure development, and improvements in social services. Federation Account allocations have increased by 112.4%, reflecting greater inflows from statutory transfers. This increase in federal revenue provides the state with more resources to invest in its development priorities. However, borrowing has also increased by 53%, signifying the state's reliance on external financing to support its ambitious capital projects. While increased borrowing can be a useful tool for funding development, it also requires careful management to ensure long-term financial sustainability.

Personnel costs, reflecting the government's investment in its workforce, have grown by 49.6%. This increase likely includes salary adjustments, new hires to support expanding services, and other personnel-related expenses. Capital expenditure, the driving force behind infrastructure development and long-term investments, has expanded by 46%. This growth aligns with the government's intensified focus on development projects and building a strong foundation for future economic growth.

Despite these increases in revenue and expenditure, a ₦41.985 billion budget deficit remains. This deficit necessitates prudent fiscal management, ensuring that resources are used efficiently, and that the state's debt burden remains manageable. This comparative analysis highlights the evolving priorities of Yobe State, with a greater emphasis on infrastructure, economic growth, and social services. The budget reflects a well-rounded approach to fiscal planning and development, carefully balancing current needs with long-term goals, ensuring sustainable progress for the state.

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 2025 compare to what we budgeted and actually collected in 2024? | | | | | | | |
|---|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Revenue | 2025 Budget | 2024 Original Budget | | 2024 Final Budget | | 2024 Out-Turn | |
| | | Provision | % Increase/Decrease in 2025 Budget | Provision | % Increase/Decrease in 2025 Budget | Amount | % Increase/Decrease in 2025 Budget |
| Opening Balance | 5,000,000,000 | 3,500,000,000 | 42.9% | 3,500,000,000 | 42.9% | 9,398,039,081 | -46.8% |
| Federation Account | 186,748,138,000 | 87,940,942,556 | 112.4% | 216,473,942,556 | -13.7% | 216,257,170,375 | -13.6% |
| Statutory Allocation | 26,902,078,000 | 40,687,223,880 | -33.9% | 14,587,223,880 | 84.4% | 14,577,141,086 | 84.5% |
| Derivation | - | - | - | - | - | - | - |
| VAT | 47,612,996,000 | 32,978,784,472 | 44.4% | 60,378,784,472 | -21.1% | 60,357,821,778 | -21.1% |
| Other FAAC Receipts | 112,233,064,000 | 14,274,934,204 | 686.2% | 141,507,934,204 | -20.7% | 141,322,207,511 | -20.6% |
| Internally Generated Revenues | 14,562,862,000 | 14,559,057,444 | 0.0% | 14,559,057,444 | 0.0% | 11,078,794,949 | 31.4% |
| <i>Tax Revenue, of which</i> | <i>5,238,191,000</i> | <i>5,211,190,944</i> | <i>0.5%</i> | <i>7,421,190,944</i> | <i>-29.4%</i> | <i>7,747,741,619</i> | <i>-32.4%</i> |
| Tax Revenues - Personal | 4,682,191,000 | 4,675,190,944 | 0.1% | 6,675,190,944 | -29.9% | 6,923,123,723 | -32.4% |
| Tax Revenue - Other | 556,000,000 | 536,000,000 | 3.7% | 746,000,000 | -25.5% | 824,617,896 | -32.6% |
| Non-Tax Revenue | 9,324,671,000 | 9,347,866,500 | -0.2% | 7,137,866,500 | 30.6% | 3,331,053,330 | 179.9% |
| Other Sources | 114,485,000,000 | 110,950,000,000 | 3.2% | 53,711,000,000 | 113.2% | 52,648,516,449 | 117.5% |
| Aids and Grants | 22,500,000,000 | 55,400,000,000 | -59.4% | 25,161,000,000 | -10.6% | 24,650,000,000 | -8.7% |
| Loans | 41,985,000,000 | 27,450,000,000 | 53.0% | 10,550,000,000 | 298.0% | 10,172,244,388 | 312.7% |
| Other Receipts | 50,000,000,000 | 28,100,000,000 | 77.9% | 18,000,000,000 | 177.8% | 17,826,272,062 | 180.5% |
| Total Revenue (including Opening Balance) | 320,796,000,000 | 216,950,000,000 | 47.9% | 288,244,000,000 | 11.3% | 289,382,520,854 | 10.9% |

Table 9 Comparison of Expenditure Estimates with Prior Year

| How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024? | | | | | | | |
|---|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Expenditure | 2025 Budget | 2024 Original Budget | | 2024 Final Budget | | 2024 Out-Turn | |
| | | Provision | % Increase/Decrease in 2025 Budget | Provision | % Increase/Decrease in 2025 Budget | Amount | % Increase/Decrease in 2025 Budget |
| Personnel | 64,119,572,000 | 42,860,632,000 | 49.6% | 48,092,632,000 | 33.3% | 47,951,317,423 | 33.7% |
| Salaries, Wages and Allowances | 54,148,514,000 | 36,160,632,000 | 49.7% | 38,471,632,000 | 40.7% | 38,338,424,018 | 41.2% |
| Social Contributions | 981,058,000 | 950,000,000 | 3.3% | 1,006,000,000 | -2.5% | 1,004,026,171 | -2.3% |
| Social Benefits | 8,990,000,000 | 5,750,000,000 | 56.3% | 8,615,000,000 | 4.4% | 8,608,867,234 | 4.4% |
| Other Recurrent | 81,334,215,000 | 53,968,410,000 | 50.7% | 86,528,410,000 | -6.0% | 84,225,330,058 | -3.4% |
| Overheads | 58,190,677,000 | 40,619,510,000 | 43.3% | 66,282,510,000 | -12.2% | 64,842,157,578 | -10.3% |
| Public Debt Charges | 18,856,000,000 | 11,950,000,000 | 57.8% | 17,283,000,000 | 9.1% | 16,439,788,346 | 14.7% |
| Transfers of State IGR to LGCs | - | - | - | - | - | - | - |
| Others (Grants, Subsidies, Other Transfers) | 4,287,538,000 | 1,398,900,000 | 206.5% | 2,962,900,000 | 44.7% | 2,943,384,134 | 45.7% |
| Capital | 175,342,213,000 | 120,120,958,000 | 46.0% | 153,622,958,000 | 14.1% | 152,137,349,008 | 15.3% |
| Other Provisions (Contingency) | - | - | 0.0% | - | 0.0% | - | 0.0% |
| Total Expenditure (including Contingencies) | 320,796,000,000 | 216,950,000,000 | 47.9% | 288,244,000,000 | 11.3% | 284,313,996,489 | 12.8% |

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

| How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024? | | | | | | | |
|--|------------------------|-----------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Recurrent Expenditure by Ministry (Top 20 Spending Ministries) | 2025 Budget | 2024 Original Budget | | 2024 Final Budget | | 2024 Out-Turn | |
| | | Provision | % Increase/Decrease in 2025 Budget | Provision | % Increase/Decrease in 2025 Budget | Amount | % Increase/Decrease in 2025 Budget |
| Ministry of Works | 561,639,000 | 379,632,000 | 47.9% | 370,632,000 | 51.5% | 349,534,558 | 60.7% |
| Ministry of Basic & Secondary Education | 7,523,392,000 | 4,725,467,000 | 59.2% | 5,325,467,000 | 41.3% | 5,312,799,255 | 41.6% |
| Ministry of Health & Human Services | 2,693,162,000 | 1,735,920,000 | 55.1% | 1,860,920,000 | 44.7% | 1,843,257,085 | 46.1% |
| Ministry of Agriculture & Natural Resources | 6,020,037,000 | 3,194,819,000 | 88.4% | 5,321,819,000 | 13.1% | 5,311,503,450 | 13.3% |
| Office of the Secretary to the State Government | 7,180,795,000 | 4,408,232,000 | 62.9% | 14,720,232,000 | -51.2% | 14,658,441,267 | -51.0% |
| Hospital Management Board (HMB) | 8,680,690,000 | 6,066,756,000 | 43.1% | 6,102,756,000 | 42.2% | 6,091,348,620 | 42.5% |
| Yobe State University (YSU) | 4,389,099,000 | 3,370,115,000 | 30.2% | 4,230,115,000 | 3.8% | 4,218,104,700 | 4.1% |
| Ministry of Housing & Urban Development | 310,280,000 | 227,610,000 | 36.3% | 203,610,000 | 52.4% | 196,042,158 | 58.3% |
| Ministry of Commerce, Industry & Tourism | 657,869,000 | 240,185,000 | 173.9% | 340,185,000 | 93.4% | 325,703,669 | 102.0% |
| Office of the Head of Civil Service | 3,709,201,000 | 2,313,064,000 | 60.4% | 4,775,064,000 | -22.3% | 4,735,957,714 | -21.7% |
| Rural Electrification Board (REB) | 1,864,677,000 | 1,243,922,000 | 49.9% | 1,997,922,000 | -6.7% | 1,993,275,366 | -6.5% |
| Yobe State Primary Healthcare Board | 1,435,565,000 | 1,030,413,000 | 39.3% | 785,413,000 | 82.8% | 778,763,315 | 84.3% |
| Ministry of Transport and Energy | 544,859,000 | 291,243,000 | 87.1% | 266,243,000 | 104.6% | 256,060,064 | 112.8% |
| Teaching Service Board | 6,050,029,000 | 3,559,774,000 | 70.0% | 3,765,774,000 | 60.7% | 3,758,014,726 | 61.0% |
| State Universal Basic Education Board (SUBEB) | 2,158,569,000 | 1,393,311,000 | 54.9% | 1,410,311,000 | 53.1% | 1,408,232,317 | 53.3% |
| Yobe State University Teaching Hospital (YSUTH) | 2,748,419,000 | 1,696,664,000 | 62.0% | 2,106,664,000 | 30.5% | 2,097,486,083 | 31.0% |
| Ministry of Environment | 1,058,623,000 | 1,001,034,000 | 5.8% | 898,034,000 | 17.9% | 880,782,003 | 20.2% |
| Yobe Road Maintenance Agency (YORMA) | 10,999,000 | 10,999,000 | 0.0% | 4,999,000 | 120.0% | 3,000,000 | 266.6% |
| Ministry of Humanitarian Affairs & Disaster Management | 1,027,353,000 | 1,101,095,000 | -6.7% | 212,095,000 | 384.4% | 190,877,953 | 438.2% |
| Government House | 4,954,943,000 | 3,286,415,000 | 50.8% | 10,523,415,000 | -52.9% | 10,471,848,117 | -52.7% |
| Other Main Orgs | 81,873,587,000 | 55,552,372,000 | 47.4% | 69,399,372,000 | 18.0% | 67,295,615,062 | 21.7% |
| Total Expenditure | 145,453,787,000 | 96,829,042,000 | 50.2% | 134,621,042,000 | 8.0% | 132,176,647,482 | 10.0% |

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

| How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024? | | | | | | | |
|--|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Capital Expenditure by Ministry (Top 20 Spending Ministries) | 2025 Budget | 2024 Original Budget | | 2024 Final Budget | | 2024 Out-Turn | |
| | | Provision | % Increase/Decrease in 2025 Budget | Provision | % Increase/Decrease in 2025 Budget | Amount | % Increase/Decrease in 2025 Budget |
| Ministry of Works | 26,042,278,000 | 23,010,722,000 | 13.2% | 35,011,722,000 | -25.6% | 34,980,078,514 | -25.6% |
| Ministry of Basic & Secondary Education | 10,770,261,000 | 9,847,261,000 | 9.4% | 1,784,261,000 | 503.6% | 1,759,498,796 | 512.1% |
| Ministry of Health & Human Services | 14,271,777,000 | 6,679,777,000 | 113.7% | 1,126,777,000 | 1166.6% | 1,118,981,392 | 1175.4% |
| Ministry of Agriculture & Natural Resources | 9,603,000,000 | 4,153,837,000 | 131.2% | 22,395,837,000 | -57.1% | 22,212,747,958 | -56.8% |
| Office of the Secretary to the State Government | 6,090,345,000 | 3,395,345,000 | 79.4% | 14,608,345,000 | -58.3% | 14,557,163,574 | -58.2% |
| Hospital Management Board (HMB) | 1,977,136,000 | 1,977,136,000 | | 126,136,000 | 1467.5% | 94,052,335 | 2002.2% |
| Yobe State University (YSU) | 4,576,000,000 | 1,850,000,000 | 147.4% | 428,000,000 | 969.2% | 407,802,461 | 1022.1% |
| Ministry of Housing & Urban Development | 8,602,999,000 | 3,403,000,000 | 152.8% | 1,666,000,000 | 416.4% | 1,657,022,277 | 419.2% |
| Ministry of Commerce, Industry & Tourism | 7,930,000,000 | 8,275,000,000 | -4.2% | 16,184,000,000 | -51.0% | 16,140,032,547 | -50.9% |
| Office of the Head of Civil Service | 3,955,000,000 | 908,000,000 | 335.6% | 4,546,000,000 | -13.0% | 4,457,291,598 | -11.3% |
| Rural Electrification Board (REB) | 5,500,000,000 | 3,200,000,000 | 71.9% | 11,401,000,000 | -51.8% | 11,360,372,782 | -51.6% |
| Yobe State Primary Healthcare Board | 5,740,000,000 | 4,740,000,000 | 21.1% | 530,000,000 | 983.0% | 515,402,797 | 1013.7% |
| Ministry of Transport and Energy | 6,070,000,000 | 8,992,659,000 | -32.5% | 8,039,659,000 | -24.5% | 7,953,511,978 | -23.7% |
| Teaching Service Board | 200,000,000 | 80,000,000 | 150.0% | 20,000,000 | 900.0% | 18,500,000 | 981.1% |
| State Universal Basic Education Board (SUBEB) | 4,000,000,000 | 1,600,000,000 | 150.0% | 5,031,000,000 | -20.5% | 4,950,427,544 | -19.2% |
| Yobe State University Teaching Hospital (YSUTH) | 3,408,568,000 | 3,408,568,000 | | 485,568,000 | 602.0% | 475,891,276 | 616.2% |
| Ministry of Environment | 4,851,125,000 | 2,251,125,000 | 115.5% | 3,200,125,000 | 51.6% | 3,182,769,390 | 52.4% |
| Yobe Road Maintenance Agency (YORMA) | 5,500,000,000 | 2,120,000,000 | 159.4% | 5,919,000,000 | -7.1% | 5,874,796,707 | -6.4% |
| Ministry of Humanitarian Affairs & Disaster Management | 4,391,704,000 | 533,304,000 | 723.5% | 1,842,304,000 | 138.4% | 1,779,063,085 | 146.9% |
| Government House | - | - | | - | | - | |
| Other Main Orgs | 41,862,020,000 | 29,695,224,000 | 41.0% | 19,277,224,000 | 117.2% | 18,641,941,998 | 124.6% |
| Total Expenditure | 175,342,213,000 | 120,120,958,000 | 46.0% | 153,622,958,000 | 14.1% | 152,137,349,008 | 15.3% |

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

| How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024? | | | | | | | |
|--|------------------------|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|------------------------------------|
| Capital Expenditure by Ministry (Top 20 Spending Ministries) | 2025 Budget | 2024 Original Budget | | 2024 Final Budget | | 2024 Out-Turn | |
| | | Provision | % Increase/Decrease in 2025 Budget | Provision | % Increase/Decrease in 2025 Budget | Amount | % Increase/Decrease in 2025 Budget |
| Ministry of Works | 26,042,278,000 | 23,010,722,000 | 13.2% | 35,011,722,000 | -25.6% | 34,980,078,514 | -25.6% |
| Ministry of Basic & Secondary Education | 10,770,261,000 | 9,847,261,000 | 9.4% | 1,784,261,000 | 503.6% | 1,759,498,796 | 512.1% |
| Ministry of Health & Human Services | 14,271,777,000 | 6,679,777,000 | 113.7% | 1,126,777,000 | 1166.6% | 1,118,981,392 | 1175.4% |
| Ministry of Agriculture & Natural Resources | 9,603,000,000 | 4,153,837,000 | 131.2% | 22,395,837,000 | -57.1% | 22,212,747,958 | -56.8% |
| Office of the Secretary to the State Government | 6,090,345,000 | 3,395,345,000 | 79.4% | 14,608,345,000 | -58.3% | 14,557,163,574 | -58.2% |
| Hospital Management Board (HMB) | 1,977,136,000 | 1,977,136,000 | | 126,136,000 | 1467.5% | 94,052,335 | 2002.2% |
| Yobe State University (YSU) | 4,576,000,000 | 1,850,000,000 | 147.4% | 428,000,000 | 969.2% | 407,802,461 | 1022.1% |
| Ministry of Housing & Urban Development | 8,602,999,000 | 3,403,000,000 | 152.8% | 1,666,000,000 | 416.4% | 1,657,022,277 | 419.2% |
| Ministry of Commerce, Industry & Tourism | 7,930,000,000 | 8,275,000,000 | -4.2% | 16,184,000,000 | -51.0% | 16,140,032,547 | -50.9% |
| Office of the Head of Civil Service | 3,955,000,000 | 908,000,000 | 335.6% | 4,546,000,000 | -13.0% | 4,457,291,598 | -11.3% |
| Rural Electrification Board (REB) | 5,500,000,000 | 3,200,000,000 | 71.9% | 11,401,000,000 | -51.8% | 11,360,372,782 | -51.6% |
| Yobe State Primary Healthcare Board | 5,740,000,000 | 4,740,000,000 | 21.1% | 530,000,000 | 983.0% | 515,402,797 | 1013.7% |
| Ministry of Transport and Energy | 6,070,000,000 | 8,992,659,000 | -32.5% | 8,039,659,000 | -24.5% | 7,953,511,978 | -23.7% |
| Teaching Service Board | 200,000,000 | 80,000,000 | 150.0% | 20,000,000 | 900.0% | 18,500,000 | 981.1% |
| State Universal Basic Education Board (SUBEB) | 4,000,000,000 | 1,600,000,000 | 150.0% | 5,031,000,000 | -20.5% | 4,950,427,544 | -19.2% |
| Yobe State University Teaching Hospital (YSUTH) | 3,408,568,000 | 3,408,568,000 | | 485,568,000 | 602.0% | 475,891,276 | 616.2% |
| Ministry of Environment | 4,851,125,000 | 2,251,125,000 | 115.5% | 3,200,125,000 | 51.6% | 3,182,769,390 | 52.4% |
| Yobe Road Maintenance Agency (YORMA) | 5,500,000,000 | 2,120,000,000 | 159.4% | 5,919,000,000 | -7.1% | 5,874,796,707 | -6.4% |
| Ministry of Humanitarian Affairs & Disaster Management | 4,391,704,000 | 533,304,000 | 723.5% | 1,842,304,000 | 138.4% | 1,779,063,085 | 146.9% |
| Government House | - | - | | - | | - | |
| Other Main Orgs | 41,862,020,000 | 29,695,224,000 | 41.0% | 19,277,224,000 | 117.2% | 18,641,941,998 | 124.6% |
| Total Expenditure | 175,342,213,000 | 120,120,958,000 | 46.0% | 153,622,958,000 | 14.1% | 152,137,349,008 | 15.3% |

Section 9 Glossary of Terms

| Term | Description |
|---------------------------------------|---|
| Appropriation: | The official approval of government spending for a specific purpose within a financial year. |
| Augmentation: | Additional funds approved to supplement an existing budget due to unforeseen financial needs. |
| Budget: | A financial plan that outlines expected government revenue and planned expenditures for a given period. |
| Budget Deficit: | A situation where government spending exceeds its revenue, requiring borrowing to cover the shortfall. |
| Budget Policy Statement: | A document that outlines the government's key fiscal policies, economic priorities, and spending focus for a given budget cycle. |
| Capital Expenditure: | A money spent on infrastructure and long-term projects such as roads, schools, and hospitals. |
| Debt Service: | The cost of paying back debt, including the principal (amount borrowed) and interest (the cost of borrowing) |
| Derivation Fund: | A share of revenue allocated to oil-producing states as compensation for resource extraction, aimed at addressing environmental and developmental challenges. |
| Ecological Fund: | A special fund set aside by the government to address environmental issues such as erosion, flooding, and desertification. |
| Economic and Fiscal Update: | A report providing an overview of the state's economic performance, revenue trends, expenditure patterns, and financial outlook. |
| Federation Account: | The national revenue pool where taxes, oil revenues, and other funds are collected and shared among federal, state, and local governments. |
| Fiscal Policy: | Government policies on taxation and spending to influence economic growth and stability. |
| Fiscal Strategy Paper: | A policy document that outlines the government's medium-term revenue projections, expenditure framework, and fiscal sustainability measures. |
| Gender, Equity, and Social Inclusion: | Policies and programs ensuring fair treatment and equal opportunities for all, particularly for women, youths, and vulnerable groups. |
| Grants: | Money provided to the government by external agencies or organizations for development projects, which does not need to be repaid. |
| Inflation: | The rate at which the prices of goods and services rise over time, reducing the purchasing power of money. |

| Term | Description |
|---|---|
| Internally Generated Revenue: | Revenue collected by the state government from taxes, levies, fees, and other local sources. |
| Loans: | Money borrowed by the government from banks, international agencies, or other sources to finance projects, which must be repaid with interest. |
| Macro-Economic Assumptions: | Key economic indicators such as inflation rate, exchange rate, oil prices, and GDP growth used in budget planning and revenue forecasting. |
| Medium-Term Expenditure Framework: | A three-year financial planning tool that helps guide government spending and revenue collection strategies. |
| Mineral Ratio: | The proportion of revenue derived from solid minerals, shared among all levels of government as part of the Federation Account allocation. |
| Overhead cost | The expenses that a government incurs to support its operation which are not directly related to production of goods or services. This includes rent, utilities, office supplies etc. |
| Personnel cost | The total amount of money government set aside for its employees. This includes salaries, allowances, bonuses and other compensation. |
| Public Debt: | The total amount of money owed by the government to lenders, including both domestic and foreign loans. |
| Recurrent Expenditure: | Government spending on salaries, administrative costs, and the maintenance of existing services. |
| Revenue: | The money the government earns from taxes, oil sales, grants, and other sources. |
| Savings: | Unspent funds retained by the government for future use, often allocated to reserves or investment projects. |
| State Action on Business Enabling Reform: | A program designed to help states improve their business environment and attract private investment. |
| Statutory Allocation: | The legally mandated share of federal revenue distributed to state and local governments. |
| Sustainable Development Goals: | A set of global objectives adopted by the United Nations to promote economic growth, environmental protection, and social well-being. |
| Value Added Tax: | A consumption tax imposed on goods and services at each stage of production and distribution. |
| Virement: | The transfer of funds from one budget line item to another within the same budget cycle, which does not in any way increase the total budget size, and this is subject to legislative approval. |



Ministry of Budget & Economic Planning