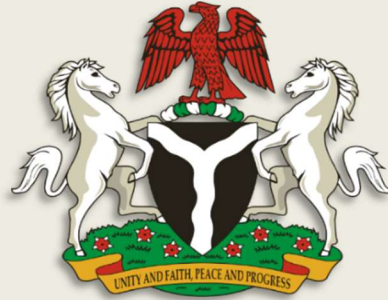




Yobe State Government

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
HOPE-GOV	Human Capital Opportunities for Equity - Governance
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 me 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 me for Results ₦10 billion, which will be directed towards crucial infrastructure and social programme s.

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 programme s

Figure 1 Financing Framework

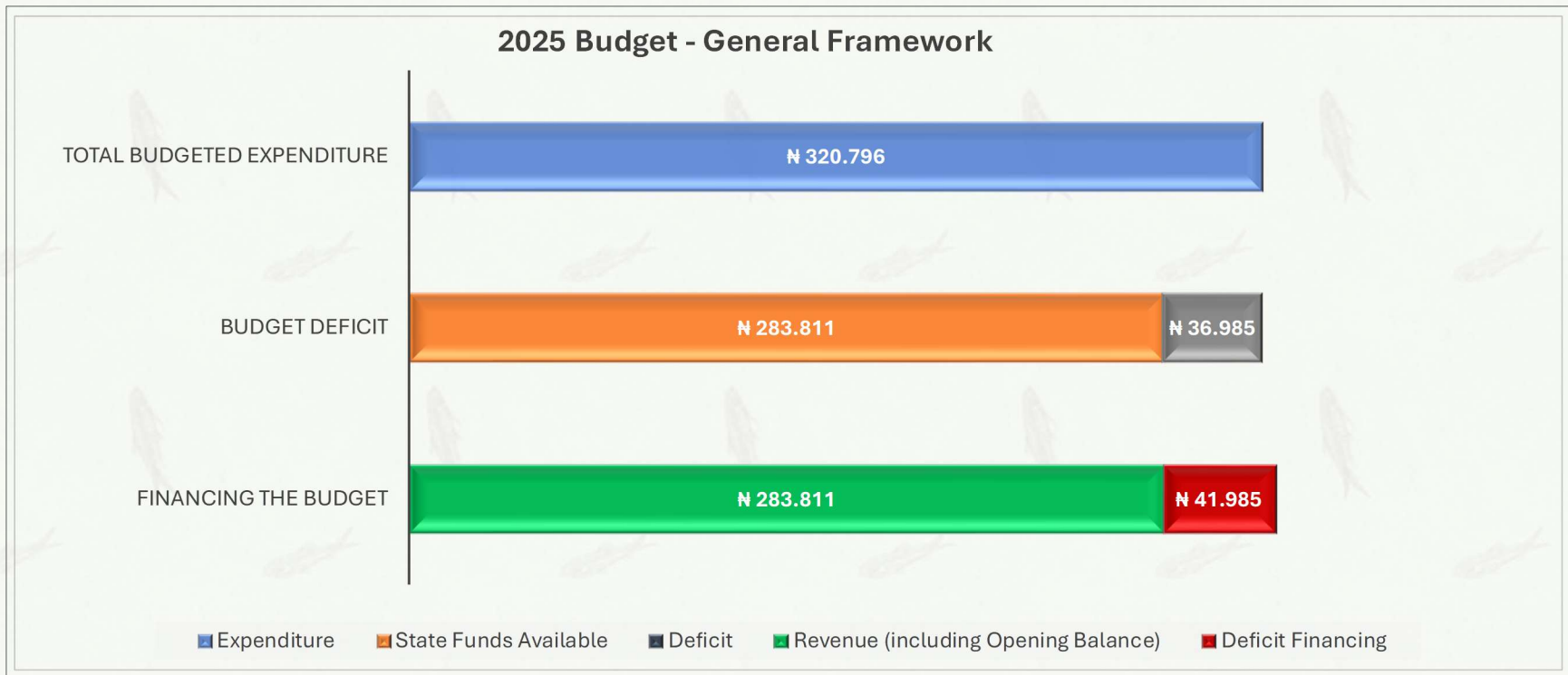
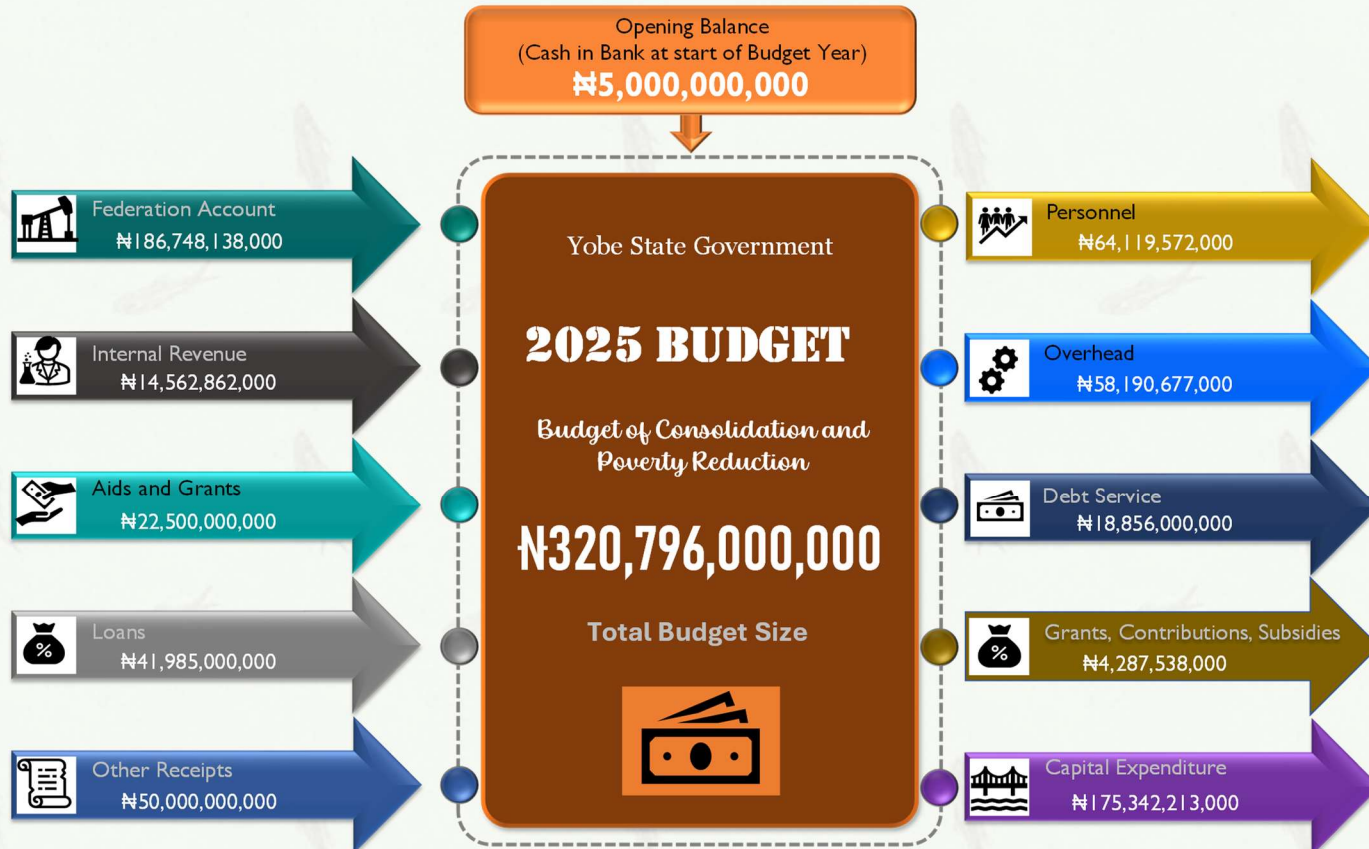
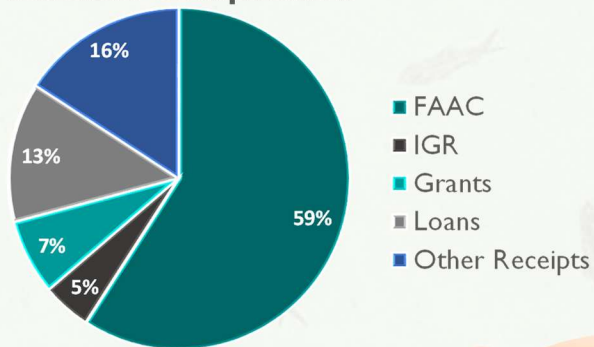


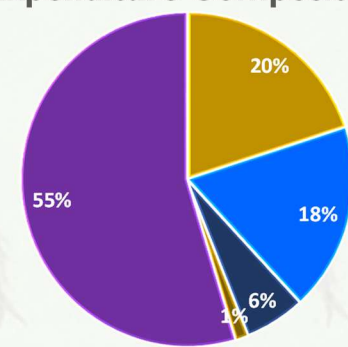
Figure 2 Budget Overview



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

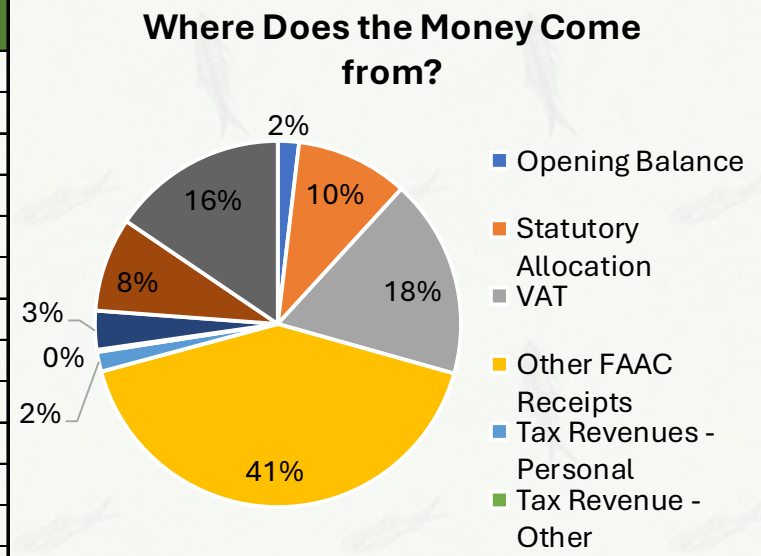


Table 2 Grants Receipts

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?

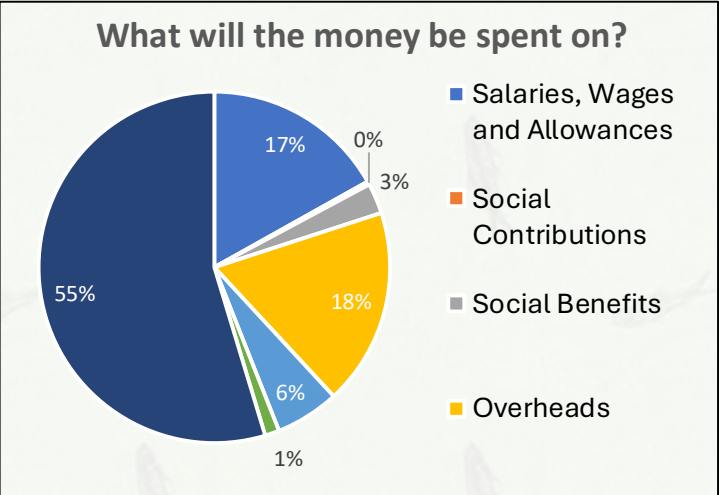
The 2025 budget reflects the state government’s unwavering commitment to transformative investments. There's a strong emphasis on capital projects and efficient recurrent spending. The capital expenditure allocation of ₦175.342 billion, 54.6% of total spending.

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 programmes 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

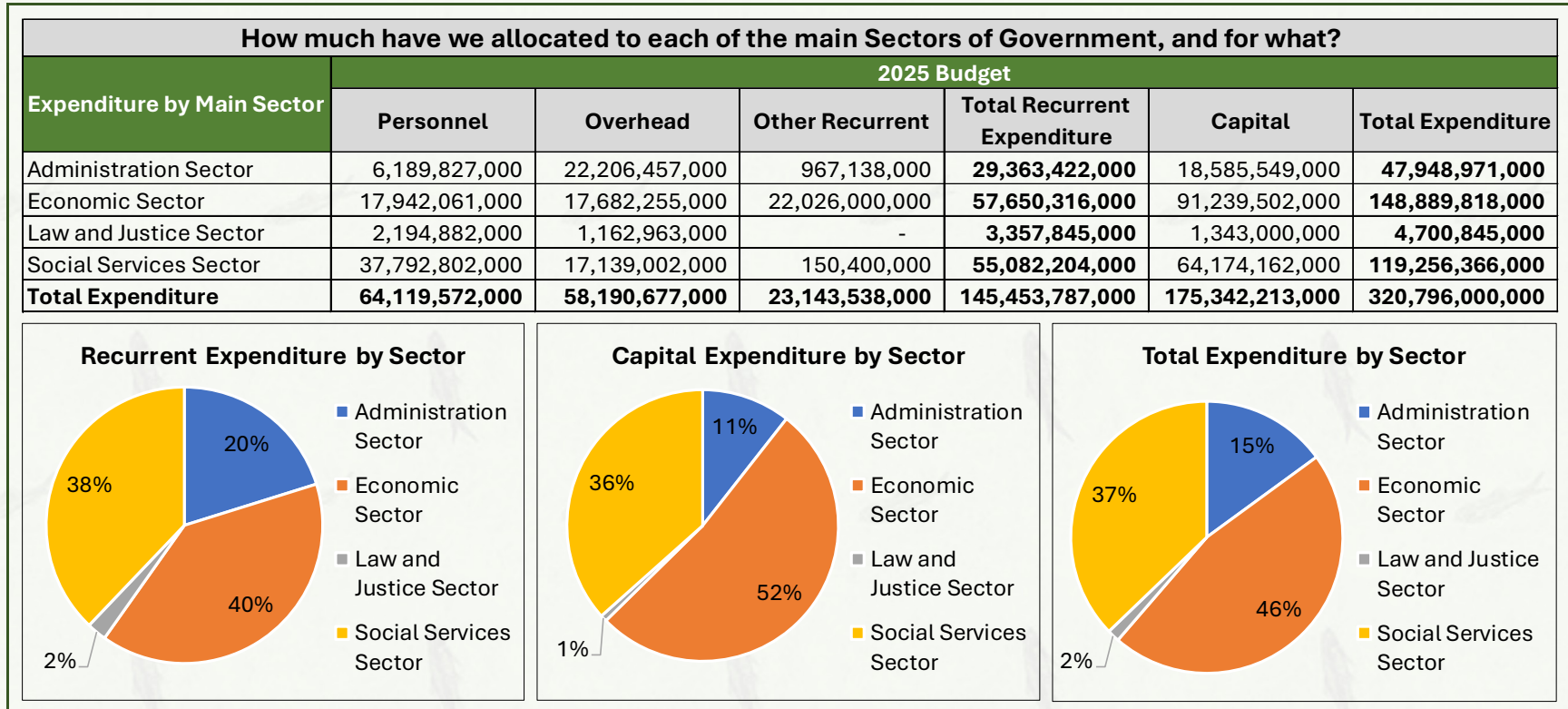


Figure 4 Personnel Expenditure by Planning Sector












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
					Others
₦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












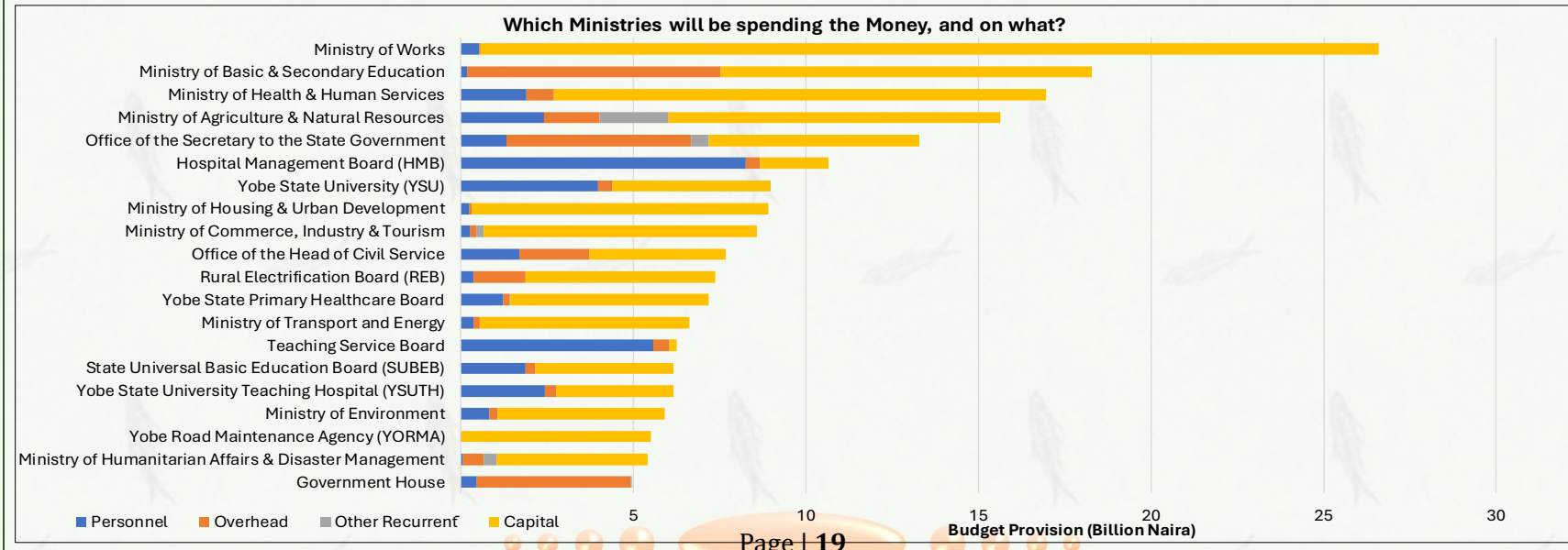
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
₦17.299 Billion	₦11.16 Billion	₦58.031 Billion	₦7.273 Billion	₦45.529 Billion	₦33.914 Billion
Health	Infrastructure	Law and Justice	Water	Women, 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.

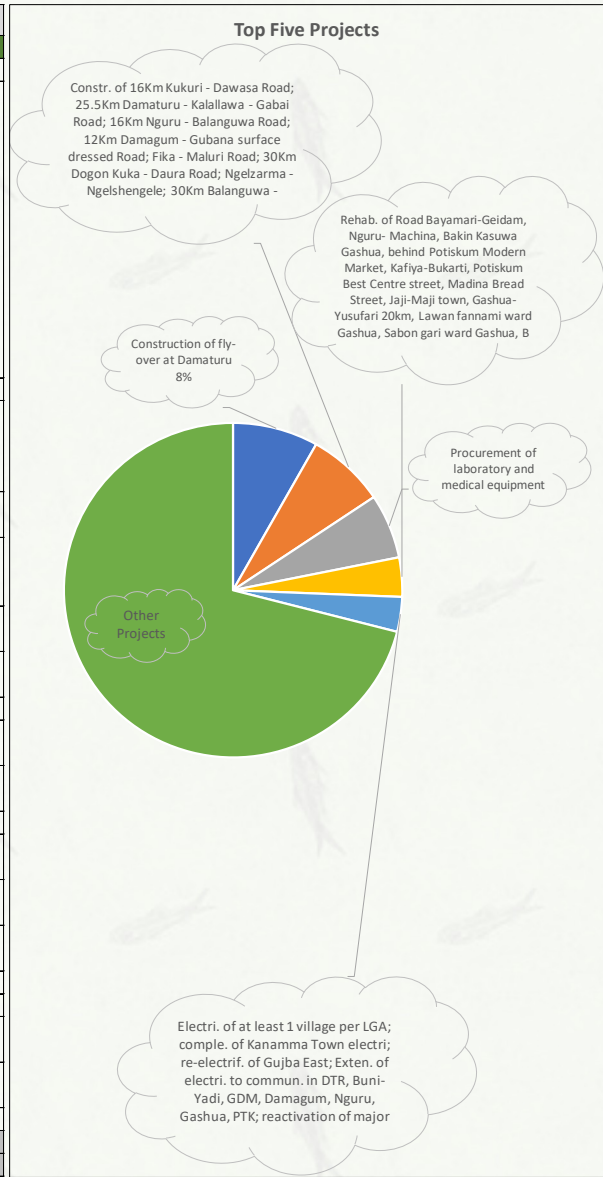
Access to reliable electricity is crucial for both economic development and improved living standards. The ₦4.5 billion rural electrification programme aims to extend electricity to underserved communities, bringing power to homes, businesses, and public facilities. This initiative will not only improve 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 - Godwoli 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 sasurmari of Geidam.	5,100,000,000	State Wide
Electrif. 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.

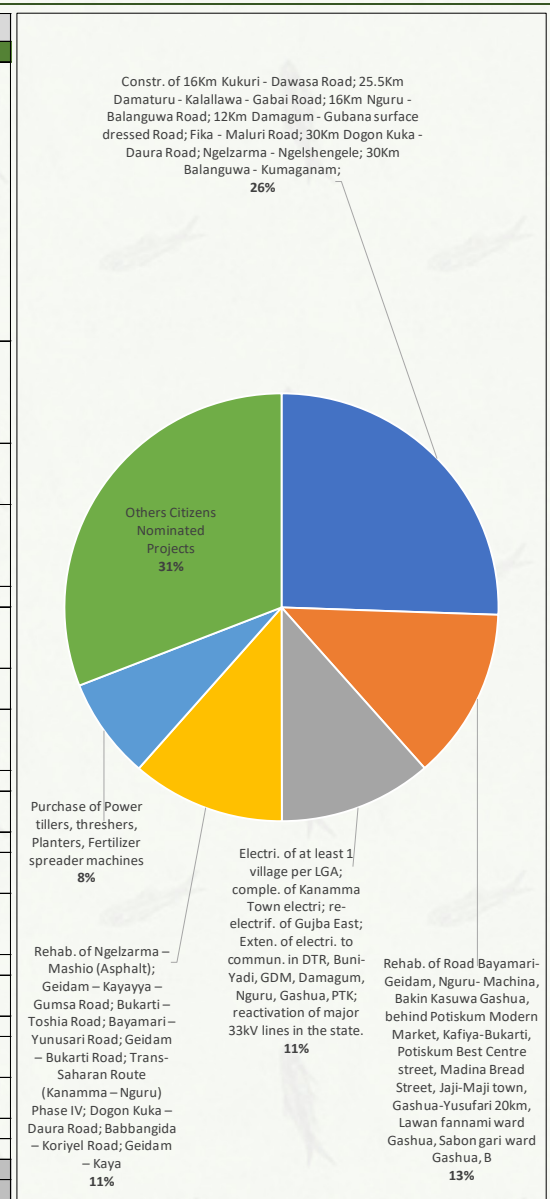
Key projects identified through this participatory budgeting process include the rehabilitation of roads ₦10.039 billion, recognizing the importance of good transportation networks for economic activity and social cohesion. Rural electrification ₦4.5 billion also features prominently, reflecting the 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 programmes, 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 programmes 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 programme, 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 programme, promoting women's involvement in agriculture, and various Women Economic Empowerment Initiatives, fostering entrepreneurship and economic independence. These programmes 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

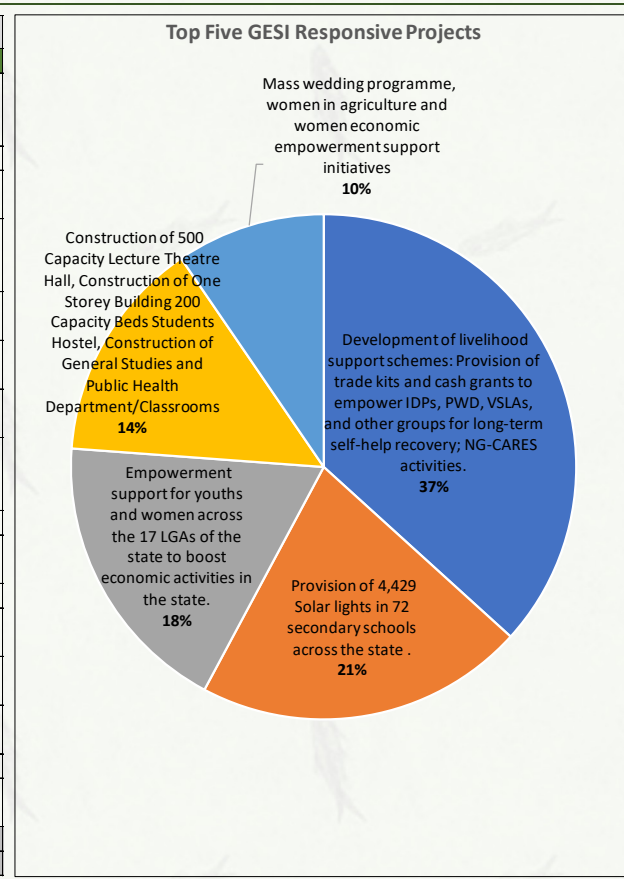
promote social interaction, physical well-being, and youth participation in sports.

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 How Government Address Constraints in Basic Education and Primary Health Care Delivery?

The Human Capital Opportunities for Prosperity and Equity – Governance (HOPE-GOV), a World Bank programme designed to address Nigeria's long-standing governance constraints in basic education and primary healthcare. The programme introduces a Disbursement-Linked Indicator (DLI) matrix, which sets out clear targets that states must achieve between 2025 and 2028 to receive funding. The programme acknowledges that human development outcomes in Nigeria rank among the lowest globally, with the country positioned as the sixth lowest on the Human Capital Index. Major challenges include a life expectancy of just 54 years, a maternal mortality rate of 1,000 per 100,000 live births, and an under-five mortality rate of 114 per 1,000 live births. Education indicators are equally concerning, with 15 million out-of-school children and 75% of children aged 5-14 classified as learning poor, meaning they cannot read age-appropriate text.

While HOPE Governance shares eligibility criteria similar with SFTAS and SABER regarding fiscal responsibility and transparency, its core emphasis lies in evaluating and incentivizing government commitments specifically towards basic education and primary healthcare delivery. It emphasises on how effectively the public funds are translated into tangible improvements in these critical sectors. While still maintaining the fiscal discipline focus of its predecessors, it adds a targeted lens on the outcomes related to basic education and primary healthcare delivery, assessing the government's dedication to those most critical areas.

Basic Education

The recurrent expenditure for basic education in the 2025 budget amounts to ₦2.20 billion. This includes ₦1.86 billion for personnel costs, which cover salaries and wages for teachers and other education sector staff. The remaining ₦294 million is allocated to overhead costs such as travel and transport, utilities (electricity and water), materials and supplies (teaching aids, office stationery), maintenance of school buildings and vehicles, training, and consultancy services. These recurrent expenditures are essential for sustaining day-to-day operations in schools, ensuring effective teaching and learning processes.

Tables 13 and Figure 9 show the investment in basic education, which stands at ₦4 billion, primarily directed toward infrastructure development and improving learning conditions. Key projects include the construction of 70 classrooms (**₦2.24 billion**), renovation of 70 classrooms (**₦549 million**), construction of school perimeter fences (**₦48.3 million**), drilling of boreholes and water reticulation in schools (**₦124.4 million**), and the procurement of 14,000 two-seater pupil desks (₦733 million), aim at enhancing the quality of education by providing a conducive learning environment for students across the state.

Primary Healthcare Budget

Table 14 and Figure 10, depict the budget for primary healthcare delivery, the recurrent expenditure for primary healthcare delivery in 2025 is **₦1.586 billion**, with **₦1.218 billion** allocated to personnel costs for salaries of healthcare workers. Overhead costs allocated **₦367 million**, covering travel expenses, procurement of drugs and medical supplies, maintenance of health facilities and equipment, training, and advocacy programmes. These funds ensure the smooth operation of healthcare services, supporting staff and maintaining essential medical resources for effective service delivery.

The capital budget for primary healthcare is **₦5.760 billion**, focused on expanding and upgrading health infrastructure. Major projects include the construction and renovation of health centres (**₦1 billion**), the purchase of 5,500 hospital beds and medical equipment (**₦890 million**), the construction of residential staff quarters in health centres (**₦300 million**), and the procurement of laboratory and medical equipment (**₦550 million**). In addition, **₦910 million** is allocated for partnerships with organizations like the Bill and Melinda Gates Foundation, Dangote Foundation, and UNICEF for immunisation and maternal health programmes, aimed at improving access to healthcare, enhance service delivery, and strengthen the overall healthcare system in the state.

Table 13 How government responded to Basic Education

Basic Education Capital Expenditure by Project		
Project Name	2025 Approved Budget	Implementing Agency
Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State	2,238,703,000.00	State Universal Basic Education Board
Renovation of 70no Classrooms for Junior Secondary and Primary Schools across the State	549,146,000.00	State Universal Basic Education Board
Construction of 500m Perimeter wall fence at Gwiokura Primary School	48,300,000.00	State Universal Basic Education Board
Construction of 4 Holes of 36nos VIP Toilets for Primary Schools and Junior Secondary Schools across the State	306,485,000.00	State Universal Basic Education Board
Drilling of 8no boreholes and water reticulation at Zango 1 Primary School	124,366,000.00	State Universal Basic Education Board
Procurement of 14000 2-seater pupils furniture for primary and junior secondary schools across the state	733,000,000.00	State Universal Basic Education Board
Total Capital Expenditure	4,000,000,000.00	

Figure 9 Basic Education Capital Expenditure by Project

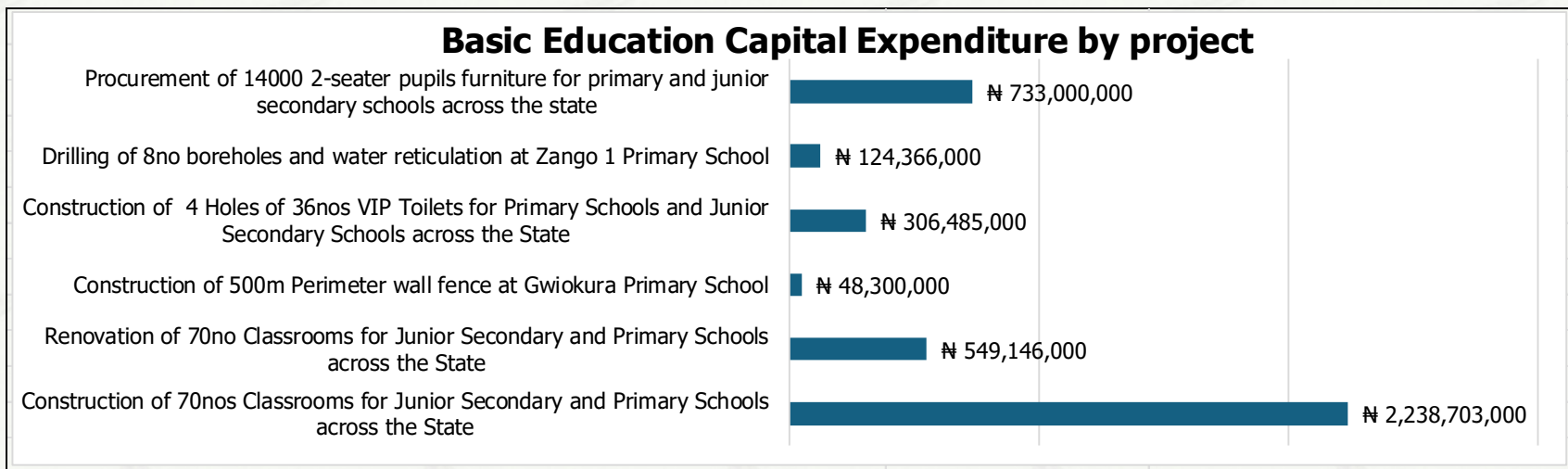
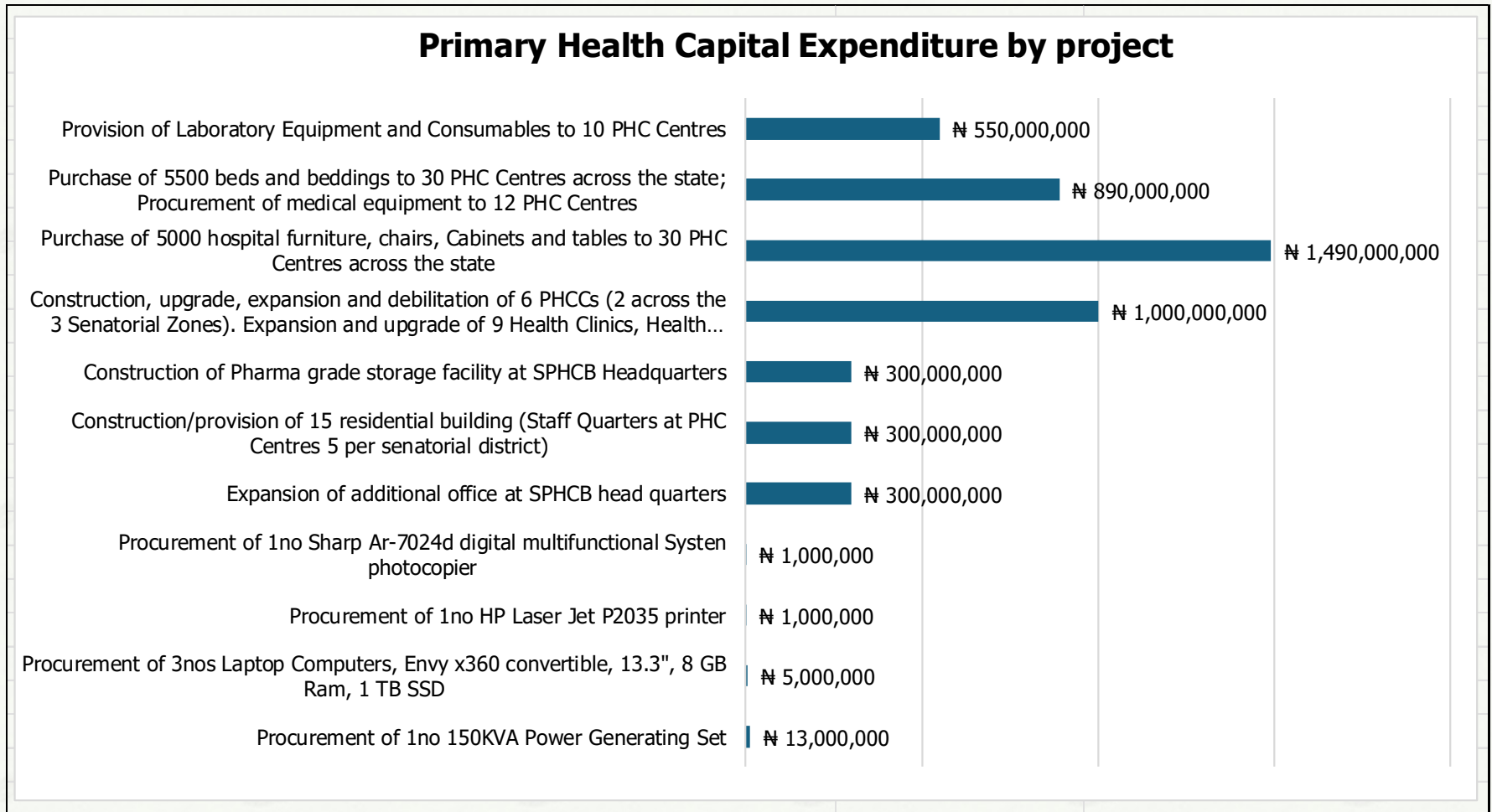


Table 14 Primary Health Capital Expenditure by Project

Primary Health Capital Expenditure by Project		
Project Name	2025 Approved Budget	Implementing Agency
Procurement of 1no 150KVA Power Generating Set	13,000,000.00	Yobe State Aids Control Agency (YOSA)
Procurement of 3nos Laptop Computers, Envy x360 convertible, 13.3", 8 GB Ram, 1 TB SSD	5,000,000.00	Yobe State Aids Control Agency (YOSA)
Procurement of 1no HP Laser Jet P2035 printer	1,000,000.00	Yobe State Aids Control Agency (YOSA)
Procurement of 1no Sharp Ar-7024d digital multifunctional System photocopier	1,000,000.00	Yobe State Aids Control Agency (YOSA)
Expansion of additional office at SPHCB head quarters	300,000,000.00	Yobe State Primary Healthcare Board
Construction/provision of 15 residential building (Staff Quarters at PHC Centres 5 per senatorial district)	300,000,000.00	Yobe State Primary Healthcare Board
Construction of Pharma grade storage facility at SPHCB Headquarters	300,000,000.00	Yobe State Primary Healthcare Board
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.	1,000,000,000.00	Yobe State Primary Healthcare Board
Purchase of 5000 hospital furniture, chairs, Cabinets and tables to 30 PHC Centres across the state	1,490,000,000.00	Yobe State Primary Healthcare Board
Purchase of 5500 beds and beddings to 30 PHC Centres across the state; Procurement of medical equipment to 12 PHC Centres	890,000,000.00	Yobe State Primary Healthcare Board
Provision of Laboratory Equipment and Consumables to 10 PHC Centres	550,000,000.00	Yobe State Primary Healthcare Board
PHC MOU with Bill and Melinda gate Foundation, Dangote Foundation and UNICEF (PHC MoU 500M, OBR 85M, Nutrition 200M, Malaria 100M, Reproductive Health 50M Polio outbreak 60M)	910,000,000.00	Yobe State Primary Healthcare Board
Total Capital Expenditure	5,760,000,000.00	

Figure 10 Primary Health Capital Expenditure by Project



Section 10 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 programmes 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 programme 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