



YOBE STATE GOVERNMENT

CALL CIRCULAR FOR THE 2026 BUDGET PREPARATION

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Table of Contents

1	Introduction.....	3
2	Background	3
3	The 2026 Budget Framework	5
4	Guidelines for Budget Preparation.....	7
5	Internally Generated Revenue	7
6	Grants and Loans.....	8
7	Recurrent Expenditure.....	8
8	Capital Expenditure	9
9	Submission of Budget Proposals.....	9
10	Information on who to contact for further clarification or support	9

List of Tables

Table 1:	PROPOSED RECURRENT REVENUE 2026	10
Table 2:	PROJECTS WITH EXTERNAL FINANCE (GRANTS/LOANS) 2026.....	11
Table 3:	COMPREHENSIVE STAFF LIST 2025.....	12
Table 4:	PROPOSED PERSONNEL COST 2026.....	13
Table 5:	PROPOSED OVERHEAD COST 2026.....	14
Table 6:	ON-GOING CAPITAL PROJECTS 2025	15
Table 7:	PROPOSED CAPITAL PROJECTS 2026	16
Table 8:	PROPOSED STANDING PAYMENTS 2026.....	17

1 Introduction

Preparation of the annual budget is a constitutional requirement under section 121 (1) of the 1999 constitution of the Federal Republic of Nigeria as amended which states that “the Governor shall cause to be prepared and laid before the State House of Assembly at any time before the commencement of each financial year estimate of revenues and expenditures of the state for the next financial year.” The 2026 Budget Call Circular sets out the requirements and instructions that **MUST** be satisfied and followed in the preparation of the Yobe State Government Budget proposal.

Thus, all Ministries/Chief Executives/Accounting Officers and other officers responsible for the budget preparation are advised to read this Budget Call Circular carefully and **strictly** adhere to these guidelines and instructions.

- 1.1 All Revenue-Generating Agencies (RGAs) are encouraged to use and not limit themselves to the attached list of expected revenue sources.

The preparation of the budget estimate of all MDAs should take into consideration the policies/strategies contained in the long-term State Development Plan (2025 – 2050) and try to link the same to their 2026 budget proposals. To discourage the practice of regular incremental budget adjustment, all Ministries, Departments and Agencies (MDAs) are to scrutinize and justify their projects and programmes for which resources are to be allocated in line with the immediate needs of the state as well as the government’s development priorities.

2 Background

Review of 2025 Budget.

2.1 The key underlying assumptions of the 2025 budget are as follows:

- National Inflation: 15.75%.
- National Real GDP Growth: 4.60%.
- Oil Production Benchmark: 2.0600 PBPD
- Oil Price Benchmark: \$75 per barrel.
- Exchange Rate: ₦1400/USD
- Mineral Ratio: 21.75%.

2.2 Based on these assumptions and taking into consideration the budget performance for the past six (6) years i.e., 2019 – 2024, the aggregate budgeted revenue of ₦320.796 billion consisting of FAAC Revenues, Grants, Loans, Other capital receipt and opening balance was earmarked to fund the 2025 expenditures. Thus:

- (i) Personnel (including CRF charges) - ₦64.120billion
- (ii) Consolidated Revenue Fund - ₦9.115billion
- (iii) Other Recurrent Cost - ₦ 62.480billion
- (iv) Debt Service - ₦ 18.860billion
- (v) Capital Expenditure - ₦ 175.342billion

2.3 Summary of Revenue Performance 2025

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)
1	REVENUE	315,796,000,000.00	77,907,825,577.41	156,987,815,945.11
11	GOVERNMENT SHARE OF FAAC	186,748,138,000.00	73,614,981,009.29	118,583,858,071.11
110101	GOVERNMENT SHARE OF FAAC	26,902,078,000.00	16,145,783,668.00	29,967,194,616.00
110102	GOVERNMENT SHARE OF VAT	47,612,996,000.00	19,217,137,030.00	38,163,078,791.00
110103	OTHER FAAC REVENUES	112,233,064,000.00	38,252,060,311.29	50,453,584,664.11
12	INDEPENDENT REVENUE	14,562,862,000.00	4,292,844,568.12	8,403,957,874.00
120101	PERSONAL TAXES	4,682,191,000.00	2,786,950,587.00	5,179,417,246.00
120103	OTHER TAXES	556,000,000.00	395,104,213.00	575,450,431.00
120201	LICENCES - GENERAL	376,960,000.00	31,758,726.00	63,463,716.00
120204	FEES - GENERAL	3,365,280,000.00	555,240,023.12	1,848,919,835.00
120205	FINES - GENERAL	90,550,000.00	7,222,886.00	16,890,394.00
120206	SALES - GENERAL	1,867,203,000.00	151,290,956.00	200,504,185.00
120207	EARNINGS - GENERAL	1,019,200,000.00	305,207,405.00	459,242,295.00
120209	RENT ON LAND & OTHERS - GENERAL	1,194,500,000.00	-	-
120210	REPAYMENTS - GENERAL	710,150,000.00	60,019,772.00	60,019,772.00
120211	INVESTMENT INCOME	700,628,000.00	-	-
120213	RE-IMBURSEMENT GENERAL	200,000.00	50,000.00	50,000.00
13	AID AND GRANTS	22,500,000,000.00	-	30,000,000,000.00
130201	DOMESTIC GRANTS	22,500,000,000.00	-	30,000,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF)	91,985,000,000.00	-	-
140201	OTHER CAPITAL RECEIPTS	50,000,000,000.00	-	-
140301	DOMESTIC LOANS/BORROWINGS RECEIP	9,985,000,000.00	-	-
140302	INTERNATIONAL LOANS/BORROWINGS R	32,000,000,000.00	-	-

2.4 Summary of Expenditure Performance 2025

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)
Total Expenditure		320,796,000,000.00	52,837,873,323.18	121,357,564,965.90
2 EXPENDITURES		145,453,787,000.00	32,429,460,524.18	69,162,709,060.90
21 PERSONNEL COST		64,119,572,000.00	17,073,405,427.00	33,514,054,717.00
210101	SALARIES AND WAGES	53,793,108,000.00	14,226,657,509.00	28,088,356,603.00
210201	ALLOWANCES	355,406,000.00	42,420,000.00	57,395,000.00
210202	SOCIAL CONTRIBUTIONS	981,058,000.00	413,208,958.00	814,429,488.00
210301	SOCIAL BENEFITS	8,990,000,000.00	2,391,118,960.00	4,553,873,626.00
22 OTHER RECURRENT COSTS		81,334,215,000.00	15,356,055,097.18	35,648,654,343.90
220201	TRAVEL & TRANSPORT - GENERAL	6,501,601,000.00	1,325,572,364.00	3,701,545,468.00
220202	UTILITIES GENERAL	936,498,000.00	245,495,872.00	343,032,719.00
220203	MATERIALS & SUPPLIES - GENERAL	10,074,976,000.00	1,944,676,965.00	3,308,327,318.00
220204	MAINTENANCE SERVICES - GENERAL	5,557,913,100.00	878,440,344.00	1,872,908,464.00
220205	TRAINING - GENERAL	3,292,864,000.00	401,500,386.00	543,815,926.00
220206	OTHER SERVICES - GENERAL	4,679,583,000.00	984,801,053.00	3,755,602,722.50
220207	CONSULTING & PROFESSIONAL SERVICE	5,182,445,000.00	260,082,350.00	4,677,874,804.00
220208	FUEL & LUBRICANTS - GENERAL	4,706,585,000.00	1,550,528,249.00	2,838,106,602.00
220209	FINANCIAL CHARGES - GENERAL	306,862,900.00	12,524,994.00	21,038,520.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,951,349,000.00	3,713,912,557.00	6,874,163,399.00
220301	STAFF LOANS & ADVANCES	430,000,000.00	-	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,857,538,000.00	255,301,500.00	273,112,500.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	2,000,000,000.00	-	-
220601	FOREIGN INTEREST/DISCOUNT	218,000,000.00	59,547,515.00	119,095,030.00
220602	DOMESTIC INTEREST/DISCOUNT	6,500,000,000.00	1,091,446,095.00	2,040,966,611.00
220603	FOREIGN PRINCIPAL	1,638,000,000.00	650,704,765.15	1,336,772,740.68
220604	DOMESTIC PRINCIPAL	10,500,000,000.00	1,981,520,088.03	3,942,291,519.72
3 ASSETS		175,342,213,000.00	20,408,412,799.00	52,194,855,905.00
32 FIXED (NON-CURRENT) ASSETS		175,342,213,000.00	20,408,412,799.00	52,194,855,905.00
320101	LAND & BUILDING - GENERAL	56,673,387,000.00	5,838,901,850.00	11,755,502,445.00
320102	INFRASTRUCTURE - GENERAL	57,419,241,000.00	10,350,351,219.00	32,404,990,721.00
320103	PLANT & MACHINERY - GENERAL	17,543,550,000.00	708,097,000.00	2,250,294,795.00
320104	FIXED ASSETS - GENERAL	5,127,635,000.00	2,033,250,000.00	2,973,875,000.00
320105	OFFICE EQUIPMENT - GENERAL	1,266,335,000.00	9,950,000.00	10,450,000.00
320106	FURNITURE & FITTINGS - GENERAL	7,029,753,000.00	277,517,000.00	409,607,750.00
320109	SPECIALISED ASSETS - GENERAL	11,110,072,000.00	736,430,985.00	1,554,227,335.00
320301	INTANGIBLE ASSETS	19,172,240,000.00	453,914,745.00	835,907,859.00

3 The 2026 Budget Framework

The key parameters, as well as other Macro-economic projections driving the Medium-Term Expenditure Framework (MTEF) 2026 – 2028 used by the State Budget Working Group (BWG) in the preparation of the State Medium Term Expenditure Framework (MTEF), are presented below.

Fiscal Framework

Item	2026	2027	2028
Opening Balance	5,000,000,000	5,000,000,000	5,000,000,000

Recurrent Revenue			
Statutory Allocation	54,117,784,745	59,529,563,219	68,458,997,702
VAT	80,819,123,361	84,860,079,530	89,103,083,506
IGR	16,183,176,169	17,801,493,786	19,581,643,164
Other FAAC Revenues	82,763,348,620	112,233,064,723	112,233,064,723
Total Recurrent Revenue	233,883,432,895	274,424,201,258	289,376,789,095

Recurrent Expenditure

Personnel Costs	64,403,111,270	67,623,266,834	71,004,430,175
Social Contribution and Social Benefit	12,388,348,744	14,636,784,588	17,619,794,834
Overheads	69,115,385,000	71,188,846,550	73,324,511,947
Grants, Contributions and Subsidies	5,608,618,467	5,889,049,391	6,183,501,860
Public Debt Service	16,970,400,000	15,273,360,000	13,746,024,000
Total	168,485,863,482	174,611,307,363	181,878,262,816
Transfer to Capital Account	70,397,569,413	104,812,893,894	112,498,526,279

Capital Receipts

Grants	25,700,000,000	25,700,000,000	25,700,000,000
Other Capital Receipts	60,000,000,000	0	0
Total	85,700,000,000	25,700,000,000	25,700,000,000

Reserves

Contingency Reserve	0	0	0
Planning Reserve	0	0	0
Total Reserves	0	0	0

Capital Expenditure	347,097,569,413	186,512,893,894	190,198,526,279
Discretionary Funds	206,397,569,413	160,812,893,894	168,498,526,279
Non-Discretionary Funds	140,700,000,000	25,700,000,000	21,700,000,000

Financing (Loans)	191,000,000,000	56,000,000,000	52,000,000,000
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Total Revenue (Including Opening Bal	515,583,432,895	361,124,201,258	372,076,789,095
Total Expenditure (including Continger	515,583,432,895	361,124,201,258	372,076,789,095

4 Guidelines for Budget Preparation

4.1 General Instruction

All spending agencies are advised to follow strictly the following **INSTRUCTIONS** in the preparation of 2026 budget proposals.

- (i) Every spending entity is advised to ensure that all outstanding liabilities are included in their budget proposals.
- (ii) Articulate their budget against the background of the overall goals of the State Development Plan and the Sustainable Development Goals (SDG).
- (iii) Ensure the link between MTSS and the annual budget.
- (iv) Report on the revenue and expenditure performance of the current year January – September **MUST** be attached.
- (v) Inputs from the citizens collected during the Public Consultations (Budget Dialogue) meetings at the Headquarters of the three (3) Senatorial Districts should form part of the 2026 budget proposals.
- (vi) Ensure that budget estimates are within the ceiling provided and use appropriate budget classification and codes.
- (vii) To liaise with their respective departments and units in coming up with their budgetary proposals.
- (viii) In allocating capital expenditure, MDAs are encouraged to accord priority to ongoing projects, especially those nearing completion that fit into the government's current priorities.
- (ix) MDAs are enjoined to provide clear descriptions of the projects that require counterpart funding (see Annex II), by providing details of activities intended to be executed with such funds as it will be treated under non-discretionary funds (funds provided for specific Project/Activity)
- (x) All MDAs are required to prepare and submit their 2026 budget proposals using the Budget Template (available at our website <https://budget.pfm.yb.gov.ng>) and submit same to our email ybmobep@hotmail.com
- (xi) Ensure that the appropriate forms and formats are used.
- (xii) All newly established MDAs, especially those whose salaries remain with their former MDAs are advised to submit the comprehensive staff list indicating their former places of work.

5 Internally Generated Revenue

5.1 All Accounting Officers may wish to note that: -

- Our continuous dependence on Federation Account implies that our internally generated revenue is nothing to write home about, it is

therefore imperative for all MDAs to remain steadfast and prudent in revenue collection and curb any form of leakages.

- The budget classification and chart of account has a comprehensive list of sources which could be used by all revenue-generating agencies.
- MDAs are advised to open more windows and initiate more sources of generating revenue in addition to the ones provided (refer to Annex I)
- MDAs are further advised to study the list of expected revenues receivable to the MDA and add more sources not captured in Annex I

6 Grants and Loans

MDAs are expected to indicate expected grants and loans (if any) from federal, and local governments, international development organizations, non-governmental organizations etc. to form part of their capital program using Annex II.

7 Recurrent Expenditure

It is expected that each organization will aim at reducing wastages and eliminating flaws to limit overblowing the budget with over costed material. MDAs are therefore advised to study the attached annexes carefully, putting more emphasis on public accountability and prudent spending of public funds.

- I) Staff list
Refer to Annex III, you may wish to liaise with other departments in other to obtain adequate information on each category of staff.
- II) Personnel cost
Refer to Annex IV, your organization is to work within the ceiling allocated below:

Salaries and Wages

2026 =N= _____
 2027 =N= _____
 2028 =N= _____

Allowances and Social Benefits

2026 =N= _____
 2027 =N= _____
 2028 =N= _____

III) Overhead Cost

Refer to Annex V. Your organization is to work within the ceiling allocated below:

2026 =N= _____
 2027 =N= _____
 2028 =N= _____

8 Capital Expenditure

All accounting officers are reminded to strictly observe the following: -

- (i) Priority must be given to all ongoing projects and payment of liabilities
- (ii) You may need an expert to assist in estimating the cost of the project to achieve the laudable programs of this administration
- (iii) The ceilings allocated for your capital expenditure are as follows:

2026 =N= _____
 2027 =N= _____
 2028 =N= _____

9 Submission of Budget Proposals

All MDAs are required to submit their budget proposals using the Budget Template not later than **Wednesday 18th September 2025**. Upon submission, their proposals will be reviewed for compliance with this circular, and subsequently, bilateral discussions will be scheduled for MDAs on **22ND September 2025**.

10 Information on who to contact for further clarification or support

For enquiries and further clarifications, contact the following:

- 8038867351
- 08037179745
- 07061611529

YOBE STATE GOVERNMENT NIGERIA

TABLE 2: PROJECTS WITH EXTERNAL FINANCE (GRANTS/LOANS) 2026

Annex II

ADMIN CODE: _____

S/N	ECONS CODE	PROJECT TITLE	PROJECT DESCRIPTION	DONOR AGENCY	DURATION	TOTAL PACKAGE	DRAWDOWN 2024	DRAWDOWN JAN-AUG 2025	APPROVED ESTIMATE 2025	AMOUNT REQUIRED		
						₦	₦	₦	₦	2026	2027	2028
		Loans										
		From International Sources										
		From Foreign Govt										
		From other Govt Agencies										
		From Financial Institution										
		From Individuals										
		From NGO										
		WB Drawdown										
		ADB Drawdown										
		JAICA Drawdown										
		Good Governance										
		Other loans										

YOBE STATE GOVERNMENT
TABLE 4: PROPOSED PERSONNEL COST 2026

Annex iv

ADMIN CODE:

ECONOMIC CODE	GL	ACTUAL NO. OF STAFF 2025	ACTUAL SALARIES JAN-DEC 2024	APPROVED ESTIMATES 2025	ACTUAL SALARIES JAN-AUG 2025	PROPOSED ESTIMATES 2026	PROJECTION 2027	PROJECTION 2028
			₦	₦	₦	₦	₦	₦
	1							
	2							
	3							
	4							
	5							
	6							
Total 01-06								
	7							
	8							
	9							
	10							
	12							
	13							
Total 07-13								
	14							
	15							
	16							
	17							
Total 14-17								
Total 01-17								
Hon. Commissioner								
Perm. Sec								
Total								
Leave Transport Grant								
Allowance								
Total Staff & Personnel Cost								

