

*"I wish to reassure all our citizens that in the implementation of the budget 2026, we shall continue to be resolutely committed to the well cherished principles of accountability, probity, transparency and strict observance of due process and budget discipline which our administration has been noted over the past six years."*

- Mai Mala Buni CON, COMH



**Yobe State Government**

# **CITIZENS BUDGET 2026**

*Budget of Economic Growth and Infrastructural Transformation*

**Incorporating:**

*Basic Education Citizens Budget  
Primary Healthcare Citizens Budget*

**Published:**

*26/Feb/2026*

*"I wish to reiterate my appeal to all citizens of our beloved State to continue to live in peace and co-habit harmoniously with one another and to always give every support and cooperation to our administration to enable us implement our planned policies and programmes successfully"*

- Mai Mala Buni CON, COMH

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## List of Acronyms

ACReSAL	Agro-Climatic Resilience in Semi-Arid Landscape
AGILE	Adolescent Girls Initiative for Learning and Empowerment
BPS	Budget Policy Statement
BWG	Budget Working Group
CB	Citizens' Budget
CDF	Capital Development Fund
CRF	Consolidated Revenue Fund
DS	Durable Solution
ECCAP	Environmental and Climate Change Action Project
EFU	Economy and Fiscal Update
FAAC	Federation Account Allocation Committee
FSP	Fiscal Strategy Paper
GESI	Gender, Equity, and Social Inclusion
GH	General Hospital
HCD-DD	Human Capital Development and Demographic Dividend
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
NCOA	National Chart of Accounts
NG-CARES	Nigeria COVID-19 Action Recovery and Economic Stimulus
PforR	Programme for Results
PWD	People with Disabilities
RAAMP	Rural Access and Agricultural Marketing Project
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
YSU	Yobe State University
YSUTH	Yobe State University Teaching Hospital

## 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 simplifies complex financial data, outlining the sources of government's revenues and how it plans to spend 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 utilisation.

The CB encourages active citizens' engagement in the budgeting process, enabling them to monitor implementation, provide feedback, and advise the government where necessary. This vital two-way communication ensures that government spending aligns with the needs and priorities of the people it served, 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 the State.

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

- Link to 2026 Appropriation Law: <https://finance.pfm.yb.gov.ng/wp-content/uploads/2026/01/Yobe-State-FY-2026-Appropriation-Law.pdf>
- Link to 2026 Detailed Budget Publication: <https://budget.pfm.yb.gov.ng/wp-content/uploads/2026/01/YOBE-State-FY-2026-Approved-Budget.pdf>

This Yobe State 2026 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the **Basic Education** and **Primary Healthcare** in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance Programme.

## Budget Policy Overview

The Yobe State 2026 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 Economic Growth and Infrastructural Transformation"**. Funds would be made available to complete these legacy projects and to 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.

- Solar Streetlights & Industrial Power 1200 poles (Immigration–Airport) in 11 LGAs, Damaturu Metro expansion, Off-Grid 1MVA Solar to power Gov's facilities & Specialist Hospital
- Purchase of 3000 Power tillers, 1000 Multipurpose threshers, 1000 Planters to support IDPs and boost Nutrition Activities
- Revitalisation of 30 PHCCs to standard with the provision of solar energy and boreholes
- Procurement and Distribution of Fuel-Efficient Cooking Stoves, Gas Cylinders and Solar Power Stoves across the State and Other Alternative Energy Sources
- Construction of 25 New Junior and 25 Senior Secondary Schools
- Completion of construction of flyover & underpass at the central roundabout, Damaturu,
- 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.
- Construction of a mini stadium in each of the three senatorial districts and Yobe desert hostels in the 27th of August Stadium, Damaturu and Gym Centre
- Construction of livestock & grains market (Damaturu/Ngalda), Mech. & GSM villages, motor park, mini parks at Maiduguri roads, shopping malls, trade centre, industrial park & fair complex in Damaturu.
- Rehabilitation of 79 JSS & SSS existing schools
- Rehabilitation of 59km of Kaliyari-Bayamari road
- Construction of Green Economic City
- Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State Nomadic Education N200m. Special Education
- Construction of a new General Hospital at Potiskum
- Construction of New Amenity ward, Admin Block, linear Accelerator Bunker (Radiotherapy), Walkway linking new A/E, New dialysis, mortuary and Rehabilitation of Main Hospital building at YSUTH
- Construction of wards at the newly established General Hospital Gadaka
- Electrification of at least 1 town per LGA, including Kanamma, Ladu Zajibiriri, Kujari, and Kafiya in Yunusari LGA.
- Procurement of motor vehicle for the Head of Service, Special Advisers, and additional vehicles for Security Personnel
- Purchase of 3250 Nos. Solar-powered water pumps and 500mm Max pumps to support IDPs, women, and Youth

## Section 1 Overview of Budget Framework

### General Framework

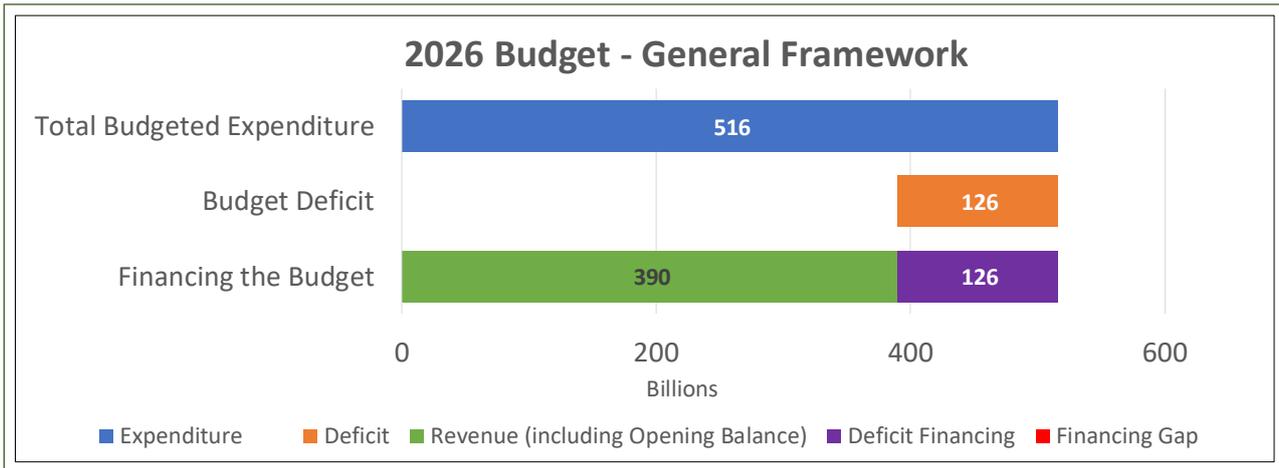
The major revenue sources for Yobe State, as outlined in the 2026 budget, consist of various streams. These include internally generated revenue IGR from taxes, levies, and fees collected within the state's jurisdiction, with federal allocations making up a significant portion of the total revenue. A substantial portion, **₦229,700,000,000**, is expected to come from the Federation Account.

Government is actively working to diversify its revenue streams, with Internally Generated Revenue IGR projected to contribute **₦16,132,000,000**. 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 **₦10,000,000,000**, representing unspent funds carried forward from the previous fiscal year.

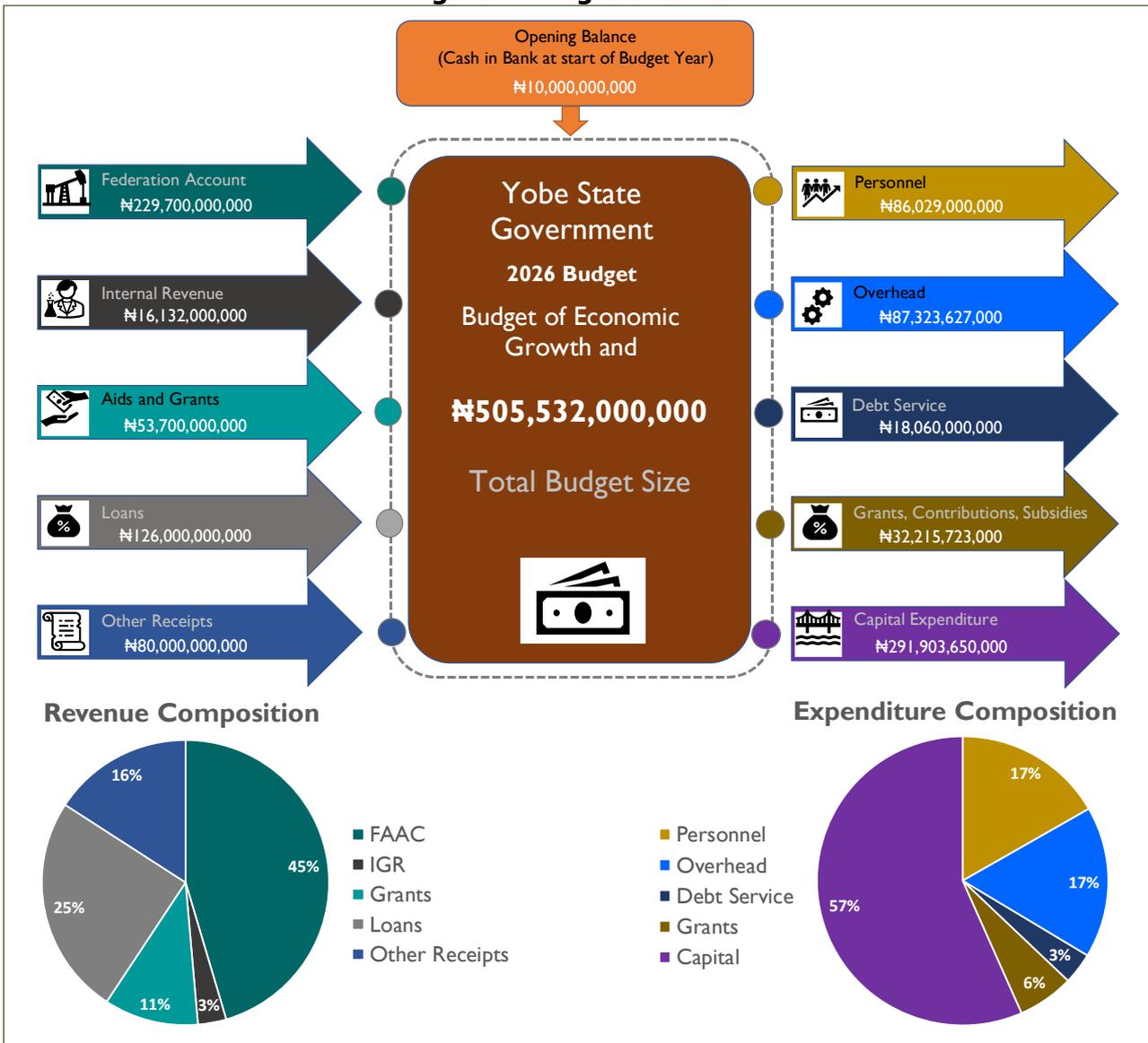
The budget deficit of **₦126,000,000,000** exists, which is the shortfall of total recurrent revenue plus grant compared to the total budget. Yobe State Government will finance the deficit through **₦25,000,000,000** domestic borrowing and **₦101,000,000,000** foreign loans.

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

**Figure 1 Financing Framework**



**Figure 2 Budget Overview**



## Section 2 Where will the money come from?

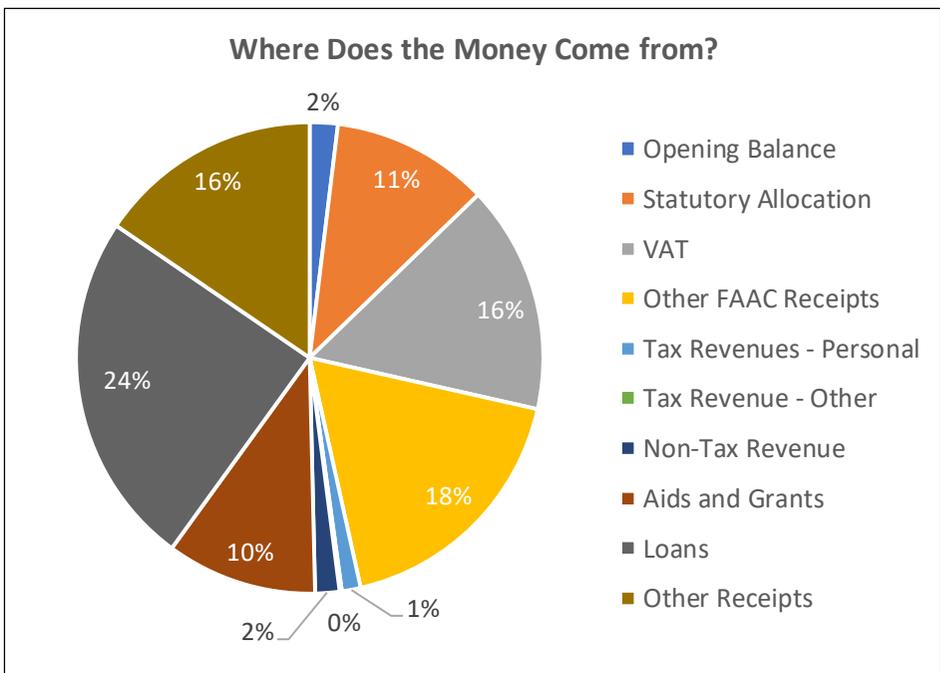
Yobe State Government anticipate that a total of **₦229,700,000,000** will come from the Federation Account. The chief sources of Federation Account Receipt include **₦92,763,000,000** from Other FAAC Receipt and VAT **₦80,819,000,000**.

The total sum of **₦16,132,000,000** is projected to be generated internally by the state (IGR),

Aids and Grant **₦53,700,000,000**, loan of **₦126,000,000,000**, while **₦80,000,000,000** will come from other receipts (NLNG, etc)

**Table 1 Sources of Revenues**

Revenue	2026 Budget
<b>Opening Balance</b>	<b>10,000,000,000</b>
<b>Federation Account</b>	<b>229,700,000,000</b>
Statutory Allocation	56,118,000,000
VAT	80,819,000,000
Other FAAC Receipts	92,763,000,000
<b>Internally Generated Revenues</b>	<b>16,132,000,000</b>
<i>Tax Revenue, of which</i>	<i>7,471,400,000</i>
Tax Revenues - Personal	6,664,400,000
Tax Revenue - Other	807,000,000
Non-Tax Revenue	8,660,600,000
<b>Other Sources</b>	<b>259,700,000,000</b>
Aids and Grants	53,700,000,000
Loans	126,000,000,000
Other Receipts	80,000,000,000
<b>Total Revenue (including Opening Balance)</b>	<b>515,532,000,000</b>



**Table 2 Grants Receipts**

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
FGN Grants from Revenue Mobilisation and Fiscal Commission	50,000,000,000		
Universal Basic Education (UBE) Matching Grant from Federal Government	3,200,000,000		
FGN Basic Health Care Provisional Fund (BHCPF) for Yobe State Con	243,750,000		
FGN Basic Health Care Provisional Fund (BHCPF) for Primary Health	225,000,000		
FGN Basic Health Care Provisional Fund (BHCPF) for Emergency Med	25,000,000		
Others	6,250,000	Others	-
<b>Total Domestic Aids and Grants</b>	<b>53,700,000,000</b>	<b>Total Foreign Aids and Grants</b>	

**Table 3 Borrowing (Loans)**

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2026 Budget	Source and Purpose	2026 Budget
Commercial Bank Loan	25,000,000,000	RAAMP: Rural Access and Agricultural Marketing Project - World Bank	25,000,000,000
		AGILE: Adolescent Girls Initiative for Learning and Empowerment - World Bank	22,000,000,000
		World Bank Loan for Nigeria COVID 19 Action Recovery & Economic Stimulus	20,000,000,000
Others	-	Environmental and Climate Change Action Project (ECCAP) - AFDB Loan	20,000,000,000
<b>Total Domestic Loans</b>	<b>25,000,000,000</b>	World Bank Loan for State Action on Business Enabling Reform (SABER) - World Bank	10,000,000,000
		Others	4,000,000,000
		<b>Total Foreign Loans</b>	<b>101,000,000,000</b>

### Section 3 What will the money be spent on?

Of the total **₦515,532,000,000**, the state government intends to spend **₦291,903,650,000** (56.62%) on capital expenditure, while the remaining **₦223,628,350,000** (43.38%) will be used to fund recurrent expenditure (i.e., payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities, etc.).

**Table 4 Nature of Expenditure**

Expenditure	2026 Budget
<b>Personnel</b>	<b>86,029,000,000</b>
Salaries, Wages and Allowances	72,680,900,000
Social Contributions	1,863,700,000
Social Benefits	11,484,400,000
<b>Other Recurrent</b>	<b>137,599,350,000</b>
Overheads	87,323,627,000
Public Debt Charges	18,060,000,000
Others (Grants, Subsidies, Other Transfers)	32,215,723,000
<b>Capital</b>	<b>291,903,650,000</b>
<b>Total Expenditure (including Contingencies)</b>	<b>515,532,000,000</b>

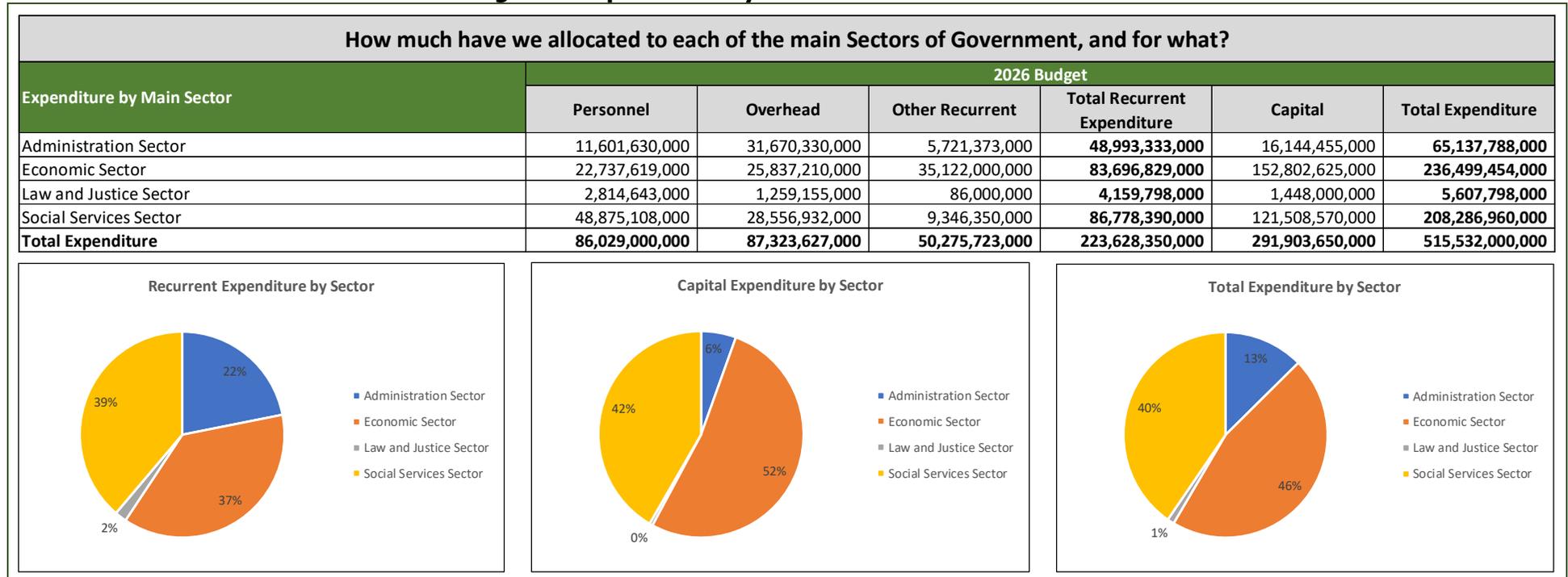
Category	Percentage
Salaries, Wages and Allowances	57%
Social Contributions	14%
Social Benefits	0%
Overheads	17%
Public Debt Charges	6%
Others (Grants, Subsidies, Other Transfers)	4%
Social Benefits	2%
Social Benefits	0%

- Salaries, Wages and Allowances
- Social Contributions
- Social Benefits
- Overheads
- Public Debt Charges
- Others (Grants, Subsidies, Other Transfers)

## Section 4 Who will be spending the Money?

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

**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
					
N3.32 Billion	N0.417 Billion	N24.72 Billion	N2.086 Billion	N15.394 Billion	N10.032 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N20.213 Billion	N2.564 Billion	N2.815 Billion	N1.003 Billion	N1.174 Billion	N2.292 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
					
N9.203 Billion	N3.31 Billion	N16.84 Billion	N5.861 Billion	N37.33 Billion	N31.695 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N6.479 Billion	N8.267 Billion	N1.345 Billion	N0.379 Billion	N2.779 Billion	N14.112 Billion

**Figure 6 Capital Expenditure by Planning Sector**

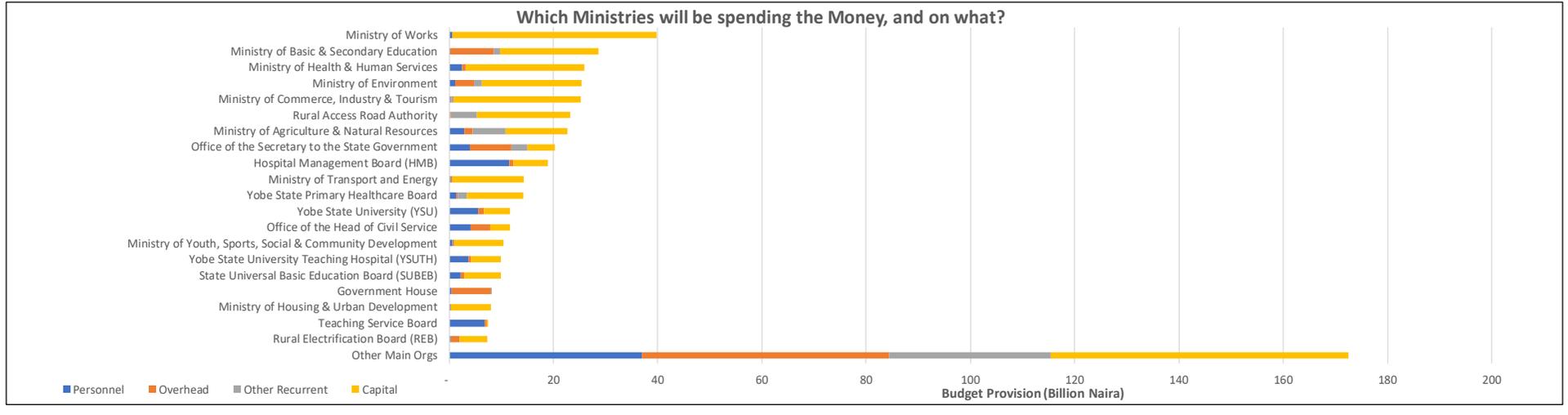
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N17.479 Billion	N26.773 Billion	N38.194 Billion	N21.789 Billion	N2.971 Billion	N11.612 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N50.657 Billion	N94.502 Billion	N1.448 Billion	N7.967 Billion	N10.482 Billion	N8.028 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
					
N30.002 Billion	N30.499 Billion	N79.754 Billion	N29.735 Billion	N55.695 Billion	N53.339 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N77.35 Billion	N105.333 Billion	N5.608 Billion	N9.349 Billion	N14.436 Billion	N24.432 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)	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works	624,418,000	34,574,000	-	658,992,000	39,138,000,000	39,796,992,000
Ministry of Basic & Secondary Education	191,788,000	8,356,451,000	1,200,000,000	9,748,239,000	18,823,000,000	28,571,239,000
Ministry of Health & Human Services	2,468,970,000	738,200,000	1,000,000	3,208,170,000	22,653,000,000	25,861,170,000
Ministry of Environment	1,180,600,000	3,573,900,000	1,500,000,000	6,254,500,000	19,158,000,000	25,412,500,000
Ministry of Commerce, Industry & Tourism	277,366,000	228,600,000	400,000,000	905,966,000	24,385,000,000	25,290,966,000
Rural Access Road Authority	-	333,555,000	4,917,000,000	5,250,555,000	18,000,000,000	23,250,555,000
Ministry of Agriculture & Natural Resources	2,936,000,000	1,576,000,000	6,259,000,000	10,771,000,000	11,920,000,000	22,691,000,000
Office of the Secretary to the State Government	4,000,712,000	7,906,684,000	3,067,585,000	14,974,981,000	5,310,955,000	20,285,936,000
Hospital Management Board (HMB)	11,458,400,000	795,500,000	-	12,253,900,000	6,643,000,000	18,896,900,000
Ministry of Transport and Energy	388,700,000	185,400,000	2,000,000	576,100,000	13,770,000,000	14,346,100,000
Yobe State Primary Healthcare Board	1,385,400,000	346,000,000	1,760,000,000	3,491,400,000	10,675,000,000	14,166,400,000
Yobe State University (YSU)	5,606,623,000	1,047,560,000	-	6,654,183,000	5,039,000,000	11,693,183,000
Office of the Head of Civil Service	4,080,000,000	3,754,000,000	-	7,834,000,000	3,755,000,000	11,589,000,000
Ministry of Youth, Sports, Social & Community Development	631,100,000	236,400,000	100,000,000	967,500,000	9,495,000,000	10,462,500,000
Yobe State University Teaching Hospital (YSUTH)	3,684,200,000	615,000,000	-	4,299,200,000	5,627,000,000	9,926,200,000
State Universal Basic Education Board (SUBEB)	2,206,534,000	694,000,000	-	2,900,534,000	7,000,000,000	9,900,534,000
Government House	493,188,000	7,499,000,000	60,000,000	8,052,188,000	-	8,052,188,000
Ministry of Housing & Urban Development	267,185,000	72,000,000	-	339,185,000	7,638,000,000	7,977,185,000
Teaching Service Board	6,749,187,000	457,560,000	-	7,206,747,000	200,000,000	7,406,747,000
Rural Electrification Board (REB)	382,500,000	1,500,000,000	-	1,882,500,000	5,500,000,000	7,382,500,000
Other Main Orgs	37,016,129,000	47,373,243,000	31,009,138,000	115,398,510,000	57,173,695,000	172,572,205,000
<b>Total Expenditure</b>	<b>86,029,000,000</b>	<b>87,323,627,000</b>	<b>50,275,723,000</b>	<b>223,628,350,000</b>	<b>291,903,650,000</b>	<b>515,532,000,000</b>



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

The 2026 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 completion of 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. This funding will support critical highway projects, connect communities and facilitate trade, as well as the rehabilitation of rural roads, improving access to markets and essential services for those living in remote areas.

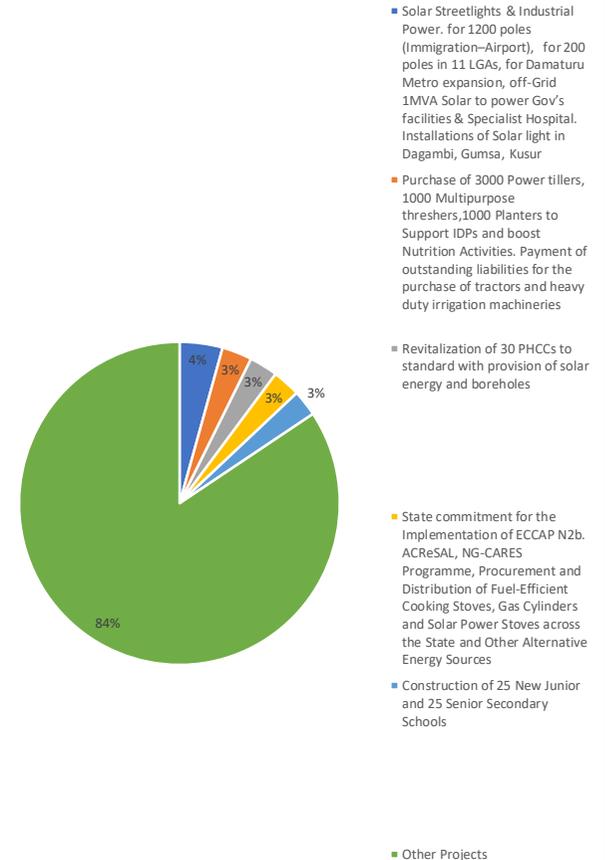
Access to reliable electricity is crucial for both economic development and improved living standards. The rural electrification programme aims to extend electricity to underserved communities, bringing power to homes, businesses, and public facilities. This initiative will not only improve access to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

Recognising 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.

**Table 5 Largest Capital Expenditure Projects**

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
Solar Streetlights & Industrial Power. for 1200 poles (Immigration–Airport), for 200 poles in 11 LGAs, for Damaturu Metro expansion, off-Grid 1MVA Solar to power Gov’s facilities & Specialist Hospital. Installations of Solar light in Dagambi, Gumsa, Kusur, Damakarwa, Bujiri, Maanna, Makintari Geidam South Constituency. National Grid Light. Babbangida, Galadimari, Dabalam, Sukusko, Koromari, Mandada, Babbangida Guduram Mafa, Biriri Gareji in Tarmuwa LGA	10,000,000,000	State Wide
Purchase of 3000 Power tillers, 1000 Multipurpose threshers, 1000 Planters to Support IDPs and boost Nutrition Activities. Payment of outstanding liabilities for the purchase of tractors and heavy duty irrigation machineries	7,000,000,000	Jakusko
Revitalization of 30 PHCCs to standard with provision of solar energy and boreholes	6,601,000,000	State Wide
State commitment for the Implementation of ECCAP N2b. ACREsAL, NG-CARES Programme, Procurement and Distribution of Fuel-Efficient Cooking Stoves, Gas Cylinders and Solar Power Stoves across the State and Other Alternative Energy Sources	6,487,000,000	State Wide
Construction of 25 New Junior and 25 Senior Secondary Schools	6,000,000,000	State Wide
Completion of construction of flyover & underpass at the central roundabout, Damaturu,	5,500,000,000	State Wide
Rehabilitation 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.	5,400,000,000	State Wide
Construction of Mini-stadium in each of the three Senatorial district and Yobe desert hostels in 27th August Stadium Damaturu and Gym Centre	5,000,000,000	Damaturu
Additional works at DTR modern mkts; const. of livestock & grains mkts (Damaturu/Ngalda), Mech. & GSM villages, motor park, mini parks at Maiduguri roads, shopping malls, trade centre, industrial park & fair complex in Damaturu.	4,800,000,000	State Wide
Raising of 3.38 million seedlings, set up 12 plantations, reclaimed 3,070 hectares from desertification, and landscaped both the Women & Children Hospital and Yobe State Hotel in Damaturu. ECCAP Project	4,620,000,000	State Wide
Rehabilitation of 79 JSS & SSS existing schools	4,573,000,000	State Wide
Rehabilitation of 59km of Kaliyari-Bayamari road	4,000,000,000	State Wide
Construction of Green Economic City	4,000,000,000	State Wide
Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State Nomadic Education. Special Education	3,520,000,000	State Wide
Construction of new General Hospital at Potiskum	3,500,000,000	Fika
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	3,500,000,000	State Wide
Construction of wards at newly establish General Hospital Gadaka	3,377,000,000	Fika
Electrification of 1 town/LGA incl. Kanamma, Ladu Zajibiriri, Kujari, Kafiya in Yunusari LGA. Re-electrification: Gujba East. Extension to 40+ communities incl. Buni Yadi, Potiskum, Gashua, Gadaka, Yusufari, Fika, Geidam, Karasuwa, Nguru, Machina, Bida, Jimami, Tumpapi Jigawa, Faga to Azam, Chumbusko, Tagali, Madamuwa, and others. Rehabilitation of electricity in Kalallawa and Gabai, in Dtr LGA. Fadawa Daya in Fika, Ngelzarma to Ngelshengele in Fune LGA. National Grid from Daura to Abakire, Duddol and Transformer and pole to Gununu, Transformer and cable, poles to Milbiyar Village, Gashaka to Dogo Abare, Garin Chindo, Damazai in Fika LGA. Alhajeri to Kukuri ward, Garin Gunja to Dazigau ward, Fadawa Ext. Dari Langawa ward, Degubi/Chillariye to Degubi and Tudun Wada to Tikau ward in Nangere LGA,	3,300,000,000	State Wide
Procurement of motor vehicle for the Head of Service, Special Advisers, additional vehicles for Security Personnels	3,220,000,000	State Wide
Purchase of 3250 Nos. Solar-powered water pumps and 500 mm Max pumps to support IDPs, women, and Youth on Nutrition Activities	3,000,000,000	Jakusko
Other Projects	194,505,650,000	
<b>Total Capital Expenditure</b>	<b>291,903,650,000</b>	

**Top Five Projects**



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

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

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

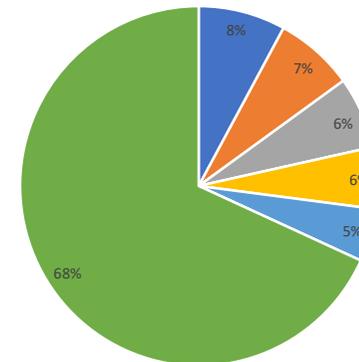
Table 6, shows the citizens nominated projects included in the approved budget, summarised below:

- Revitalisation of 30 PHCCs to standard with the provision of solar energy and boreholes
- Construction of 25 New Junior and 25 Senior Secondary Schools
- 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.
- Raising of 3.38 million seedlings, set up 12 plantations, reclaimed 3,070 hectares from desertification, and landscaped both the Women & Children Hospital and Yobe State Hotel in Damaturu.
- Rehabilitation of 59km of Kaliyari-Bayamari road
- Construction of 70 nos classrooms for Junior Secondary and Primary Schools across the State Nomadic Education. Special Education
- Construction of a new General Hospital at Potiskum
- Construction of New Amenity ward, Admin Block, linear Accelerator Bunker (Radiotherapy), Walkway linking new A/E, New dialysis, mortuary and Rehabilitation of Main Hospital building at YSUTH

**Table 6 Citizens Nominated Projects**

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
Installation of solar energy and boreholes	6,601,000,000	State Wide
Construction of Secondary Schools	6,000,000,000	State Wide
Rehabilitation 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.	5,400,000,000	State Wide
Raising of 3.38 million seedlings, set up 12 plantations, reclaimed 3,070 hectares from desertification, and landscaped both the Women & Children Hospital and Yobe State Hotel in Damaturu.	4,620,000,000	State Wide
Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State Nomadic Education. Special Education	4,000,000,000	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	3,520,000,000	State Wide
Construction of Hospital Gadaka	3,500,000,000	Fika
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	3,500,000,000	State Wide
Construction of Hospital Gadaka	3,377,000,000	Fika
Construction of boreholes across the State	3,000,000,000	State Wide
Construction of boreholes across the State	3,000,000,000	State Wide
Construction of boreholes across the State	3,000,000,000	Fika
Construction of boreholes across the State	3,000,000,000	State Wide
Construction of boreholes across the State	2,950,000,000	State Wide
Construction of boreholes across the State	2,500,000,000	State Wide
Construction of boreholes 26 Nos for constituency across the state and drilling of more boreholes in Health centres, schools and communities across the state	2,100,000,000	State Wide
Construction of 20.4km road for Damaturu Urban Renewal and 2km road at Yobe State University, Damaturu. Dandalhari to Damakasu, Degubi, Chalinnu, Daniski to Kano Rd and Dazigau - Watinani Rd in Nangere LGA.	2,000,000,000	State Wide
Construction of 18km Bukarti - Toshia Road and Completion of 18km Earth Road Bukarti-Toshia Road In Yunusari Local Govt	2,000,000,000	State Wide
Construction of 20.4km road for Damaturu Urban Renewal and 2km road at Yobe State University, Damaturu	2,000,000,000	State Wide
Construction of 3km Nguru Township Road; 1km road at College of Education & Legal Studies, Nguru, and 1.5km road at Galtima Mai Kyari College of Health Sciences, Nguru	2,000,000,000	State Wide
Purchase of 5nos each double drum rollers, tipper trailer/tractor, road cutter and compactor	2,000,000,000	State Wide
	57,048,566,552	
<b>Total Value of Citizens Nominated Projects</b>	<b>124,116,566,552</b>	

**Top Five Citizens Nominated Projects**



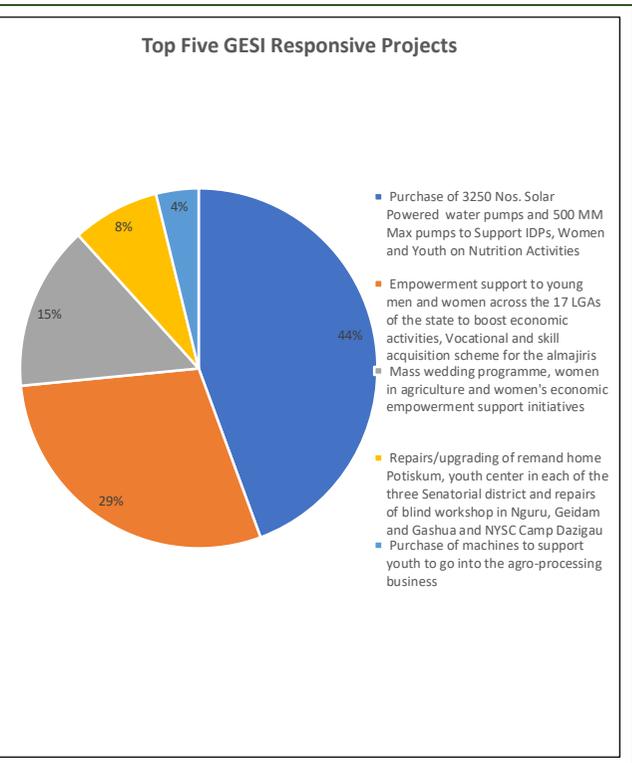
- Revitalization of 30 PHCCs to standard with provision of solar energy and boreholes
- Construction of 25 New Junior and 25 Senior Secondary Schools
- Rehabilitation of Road Bayamari-Geidam, Nguru-Machina, Bakin Kasuwa Gashua, behind Potiskum Modern Market, Kafiya-Bukarti, Potiskum Best Centre street, Madina Bread Street, Jaji-Maji town, Gashua-Yusufari 20km.
- Raising of 3.38 million seedlings, set up 12 plantations, reclaimed 3,070 hectares from desertification, and landscaped both the Women & Children Hospital and Yobe State Hotel in Damaturu.
- Rehabilitation of 59km of Kaliyari-Bayamari road

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

In its pursuing to participatory and inclusive budget in the State, Gender and Social Inclusion is captured in the 2026 Budget of the State. Gender and social inclusion are components in the budget call circular issued to all the sectors as one of the best practices adopted by Yobe State. Gender, youth and vulnerable groups have been considered in allocating state resources, where the Ministry of Basic and Secondary Education, the Ministry of Women Affairs, the Ministry of Youth, Sports, Social and Community Development, and the Ministry of Education, among others play a vital role in ensuring inclusiveness in the budget. Major projects outlined in the budget allocation for Gender, Equity, and Social Inclusion (GESI) in Yobe state prioritise initiatives aimed at the well-being of the marginalised groups, particularly women and youths. A substantial amount is dedicated to enhancing educational opportunities, ensuring that girls have equal access to quality education and safe learning environments.

**Table 7 Projects that Respond to GESI Needs**

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2026 Budget	Implementing MDA
Purchase of 3250 Nos. Solar Powered water pumps and 500 MM Max pumps to Support IDPs, Women and Youth on Nutrition Activities	3,000,000,000	Ministry of Agriculture & Natural Resources
Empowerment support to young men and women across the 17 LGAs of the state to boost economic activities, Vocational and skill acquisition scheme for the almajiris	1,964,000,000	Ministry of Wealth Creation, Empowerment & Employment Generation
Mass wedding programme, women in agriculture and women's economic empowerment support initiatives	1,000,000,000	Ministry of Women Affairs
Repairs/upgrading of remand home Potiskum, youth center in each of the three Senatorial district and repairs of blind workshop in Nguru, Geidam and Gashua and NYSC Camp Dazigau	535,000,000	Ministry of Youth, Sports, Social & Community Development
Support youth to go into the agro-processing business	260,000,000	Ministry of Wealth Creation, Empowerment & Employment Generation
Empowerment support to 500 women with deep freezers to start ice block making business	200,000,000	Ministry of Wealth Creation, Empowerment & Employment Generation
Support for youth empowerment	200,000,000	Ministry of Transport and Energy
3500 sets of school beds and beddings for distribution to boarding Senior Secondary	200,000,000	Ministry of Basic & Secondary Education
Support on Backyard Gardening to Support Nutrition Activities	150,000,000	Ministry of Agriculture & Natural Resources
Employment Centre in Gujba	120,000,000	Ministry of Women Affairs
Employment Centre in Fune	120,000,000	Ministry of Women Affairs
Employment Centre in Nguru	120,000,000	Ministry of Women Affairs
Establishment of Youth Farms and creation of access to farm implements across the state	100,000,000	Ministry of Wealth Creation, Empowerment & Employment Generation
Support WDC Potiskum	40,000,000	Ministry of Women Affairs
Support WDC Gashua	40,000,000	Ministry of Women Affairs
Support (Pads) for distribution to schools	30,000,000	Teaching Service Board
	5,000,000	
<b>Total Value of GESI Responsive Projects</b>	<b>8,114,000,000</b>	



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

Presented in Tables 8 and 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn.

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure. While Tables 11 and 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

**Table 8 Comparison of Revenue Estimates with Prior Year**

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	10,000,000,000	-	-	-	-	-	-
<b>Federation Account</b>	<b>229,700,000,000</b>	<b>186,748,138,000</b>	<b>23.0%</b>	<b>242,533,138,000</b>	<b>-5.3%</b>	<b>246,732,088,078</b>	<b>-6.9%</b>
Statutory Allocation	56,118,000,000	26,902,078,000	108.6%	70,902,078,000	-20.9%	83,506,276,905	-32.8%
Derivation	-	-	-	-	-	-	-
VAT	80,819,000,000	47,612,996,000	69.7%	66,003,096,000	22.4%	77,562,026,694	4.2%
Other FAAC Receipts	92,763,000,000	112,233,064,000	-17.3%	105,627,964,000	-12.2%	85,663,784,479	8.3%
<b>Internally Generated Revenues</b>	<b>16,132,000,000</b>	<b>14,562,862,000</b>	<b>10.8%</b>	<b>14,562,862,000</b>	<b>10.8%</b>	<b>15,422,171,056</b>	<b>4.6%</b>
<i>Tax Revenue, of which</i>	<i>7,471,400,000</i>	<i>5,238,191,000</i>	<i>42.6%</i>	<i>8,618,191,000</i>	<i>-13.3%</i>	<i>10,567,928,350</i>	<i>-29.3%</i>
Tax Revenues - Personal	6,664,400,000	4,682,191,000	42.3%	7,582,191,000	-12.1%	9,634,794,295	-30.8%
Tax Revenue - Other	807,000,000	556,000,000	45.1%	1,036,000,000	-22.1%	933,134,055	-13.5%
Non-Tax Revenue	8,660,600,000	9,324,671,000	-7.1%	5,944,671,000	45.7%	4,854,242,706	78.4%
<b>Other Sources</b>	<b>259,700,000,000</b>	<b>114,485,000,000</b>	<b>126.8%</b>	<b>120,041,000,000</b>	<b>116.3%</b>	<b>117,853,877,290</b>	<b>120.4%</b>
Aids and Grants	53,700,000,000	22,500,000,000	138.7%	55,041,000,000	-2.4%	54,371,436,169	-1.2%
Loans	126,000,000,000	41,985,000,000	200.1%	65,000,000,000	93.8%	63,482,441,121	98.5%
Other Receipts	80,000,000,000	50,000,000,000	60.0%	-	-	-	-
<b>Total Revenue (including Opening Balance)</b>	<b>515,532,000,000</b>	<b>315,796,000,000</b>	<b>63.2%</b>	<b>377,137,000,000</b>	<b>36.7%</b>	<b>380,008,136,424</b>	<b>35.7%</b>

**Table 9 Comparison of Expenditure Estimates with Prior Year**

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
<b>Personnel</b>	<b>86,029,000,000</b>	<b>64,119,572,000</b>	<b>34.2%</b>	<b>76,340,463,000</b>	<b>12.7%</b>	<b>76,335,198,759</b>	<b>12.7%</b>
Salaries, Wages and Allowances	72,680,900,000	54,148,514,000	34.2%	61,246,243,000	18.7%	61,241,673,527	18.7%
Social Contributions	1,863,700,000	981,058,000	90.0%	1,702,293,000	9.5%	1,702,292,834	9.5%
Social Benefits	11,484,400,000	8,990,000,000	27.7%	13,391,927,000	-14.2%	13,391,232,398	-14.2%
<b>Other Recurrent</b>	<b>137,599,350,000</b>	<b>81,334,215,000</b>	<b>69.2%</b>	<b>119,165,127,000</b>	<b>15.5%</b>	<b>118,287,809,914</b>	<b>16.3%</b>
Overheads	87,323,627,000	58,190,677,000	50.1%	97,904,849,000	-10.8%	97,429,930,027	-10.4%
Public Debt Charges	18,060,000,000	18,856,000,000	-4.2%	16,908,096,000	6.8%	16,506,969,796	9.4%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	32,215,723,000	4,287,538,000	651.4%	4,352,182,000	640.2%	4,350,910,091	640.4%
<b>Capital</b>	<b>291,903,650,000</b>	<b>175,342,213,000</b>	<b>66.5%</b>	<b>186,631,410,000</b>	<b>56.4%</b>	<b>186,606,584,445</b>	<b>56.4%</b>
<b>Other Provisions (Contingency)</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total Expenditure (including Contingencies)</b>	<b>515,532,000,000</b>	<b>320,796,000,000</b>	<b>60.7%</b>	<b>382,137,000,000</b>	<b>34.9%</b>	<b>381,229,593,118</b>	<b>35.2%</b>

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

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	658,992,000	561,639,000	17.3%	576,496,000	14.3%	575,172,319	14.6%
Ministry of Basic & Secondary Education	9,748,239,000	7,523,392,000	29.6%	6,530,632,000	49.3%	6,528,344,577	49.3%
Ministry of Health & Human Services	3,208,170,000	2,693,162,000	19.1%	2,880,867,000	11.4%	2,880,576,110	11.4%
Ministry of Environment	6,254,500,000	1,058,623,000	490.8%	1,021,927,000	512.0%	1,020,989,687	512.6%
Ministry of Commerce, Industry & Tourism	905,966,000	657,869,000	37.7%	532,634,000	70.1%	529,051,221	71.2%
Rural Access Road Authority	5,250,555,000	-		-		-	
Ministry of Agriculture & Natural Resources	10,771,000,000	6,020,037,000	78.9%	7,948,293,000	35.5%	7,917,118,658	36.0%
Office of the Secretary to the State Government	14,974,981,000	7,180,795,000	108.5%	22,534,520,000	-33.5%	22,510,127,000	-33.5%
Hospital Management Board (HMB)	12,253,900,000	8,680,690,000	41.2%	9,995,778,000	22.6%	9,991,716,809	22.6%
Ministry of Transport and Energy	576,100,000	544,859,000	5.7%	518,950,000	11.0%	515,670,148	11.7%
Yobe State Primary Healthcare Board	3,491,400,000	1,435,565,000	143.2%	1,257,709,000	177.6%	1,257,706,850	177.6%
Yobe State University (YSU)	6,654,183,000	4,389,099,000	51.6%	6,058,367,000	9.8%	6,055,165,369	9.9%
Office of the Head of Civil Service	7,834,000,000	3,709,201,000	111.2%	9,916,531,000	-21.0%	9,916,528,037	-21.0%
Ministry of Youth, Sports, Social & Community Development	967,500,000	906,442,000	6.7%	678,257,000	42.6%	676,541,829	43.0%
Yobe State University Teaching Hospital (YSUTH)	4,299,200,000	2,748,419,000	56.4%	3,885,959,000	10.6%	3,885,693,345	10.6%
State Universal Basic Education Board (SUBEB)	2,900,534,000	2,158,569,000	34.4%	4,466,375,000	-35.1%	4,463,372,621	-35.0%
Government House	8,052,188,000	4,954,943,000	62.5%	14,775,940,000	-45.5%	14,773,874,891	-45.5%
Ministry of Housing & Urban Development	339,185,000	310,280,000	9.3%	290,589,000	16.7%	287,733,146	17.9%
Teaching Service Board	7,206,747,000	6,050,029,000	19.1%	6,084,708,000	18.4%	6,084,704,292	18.4%
Rural Electrification Board (REB)	1,882,500,000	1,864,677,000	1.0%	2,259,844,000	-16.7%	2,257,493,004	-16.6%
Other Main Orgs	115,398,510,000	82,005,497,000	40.7%	93,291,214,000	23.7%	92,495,428,760	24.8%
<b>Total Expenditure</b>	<b>223,628,350,000</b>	<b>145,453,787,000</b>	<b>53.7%</b>	<b>195,505,590,000</b>	<b>14.4%</b>	<b>194,623,008,673</b>	<b>14.9%</b>

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

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	39,138,000,000	26,042,278,000	50.3%	64,570,829,000	-39.4%	64,570,827,870	-39.4%
Ministry of Basic & Secondary Education	18,823,000,000	10,770,261,000	74.8%	801,628,000	2248.1%	801,626,355	2248.1%
Ministry of Health & Human Services	22,653,000,000	14,271,777,000	58.7%	5,953,225,000	280.5%	5,953,224,373	280.5%
Ministry of Environment	19,158,000,000	4,851,125,000	294.9%	639,900,000	2893.9%	639,900,000	2893.9%
Ministry of Commerce, Industry & Tourism	24,385,000,000	7,930,000,000	207.5%	26,211,183,000	-7.0%	26,211,180,301	-7.0%
Rural Access Road Authority	18,000,000,000	-		-		-	
Ministry of Agriculture & Natural Resources	11,920,000,000	9,603,000,000	24.1%	4,695,415,000	153.9%	4,694,912,543	153.9%
Office of the Secretary to the State Government	5,310,955,000	6,090,345,000	-12.8%	15,991,319,000	-66.8%	15,990,815,289	-66.8%
Hospital Management Board (HMB)	6,643,000,000	1,977,136,000	236.0%	698,396,000	851.2%	696,394,489	853.9%
Ministry of Transport and Energy	13,770,000,000	6,070,000,000	126.9%	4,313,003,000	219.3%	4,312,226,100	219.3%
Yobe State Primary Healthcare Board	10,675,000,000	5,740,000,000	86.0%	732,042,000	1358.2%	732,041,667	1358.3%
Yobe State University (YSU)	5,039,000,000	4,576,000,000	10.1%	665,282,000	657.4%	664,442,785	658.4%
Office of the Head of Civil Service	3,755,000,000	3,955,000,000	-5.1%	5,713,658,000	-34.3%	5,713,655,333	-34.3%
Ministry of Youth, Sports, Social & Community Development	9,495,000,000	1,415,000,000	571.0%	7,658,242,000	24.0%	7,658,240,967	24.0%
Yobe State University Teaching Hospital (YSUTH)	5,627,000,000	3,408,568,000	65.1%	591,586,000	851.2%	591,584,707	851.2%
State Universal Basic Education Board (SUBEB)	7,000,000,000	4,000,000,000	75.0%	4,589,810,000	52.5%	4,589,431,888	52.5%
Government House	-	-		-		-	
Ministry of Housing & Urban Development	7,638,000,000	8,602,999,000	-11.2%	6,544,979,000	16.7%	6,544,976,016	16.7%
Teaching Service Board	200,000,000	200,000,000		49,290,000	305.8%	49,289,500	305.8%
Rural Electrification Board (REB)	5,500,000,000	5,500,000,000		12,181,181,000	-54.8%	12,181,179,190	-54.8%
Other Main Orgs	57,173,695,000	50,338,724,000	13.6%	24,030,442,000	137.9%	24,010,635,072	138.1%
<b>Total Expenditure</b>	<b>291,903,650,000</b>	<b>175,342,213,000</b>	<b>66.5%</b>	<b>186,631,410,000</b>	<b>56.4%</b>	<b>186,606,584,445</b>	<b>56.4%</b>

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

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	39,796,992,000	26,603,917,000	49.6%	65,147,325,000	-38.9%	65,146,000,189	-38.9%
Ministry of Basic & Secondary Education	28,571,239,000	18,293,653,000	56.2%	7,332,260,000	289.7%	7,329,970,932	289.8%
Ministry of Health & Human Services	25,861,170,000	16,964,939,000	52.4%	8,834,092,000	192.7%	8,833,800,483	192.8%
Ministry of Environment	25,412,500,000	5,909,748,000	330.0%	1,661,827,000	1429.2%	1,660,889,687	1430.1%
Ministry of Commerce, Industry & Tourism	25,290,966,000	8,587,869,000	194.5%	26,743,817,000	-5.4%	26,740,231,522	-5.4%
Rural Access Road Authority	23,250,555,000	-		-		-	
Ministry of Agriculture & Natural Resources	22,691,000,000	15,623,037,000	45.2%	12,643,708,000	79.5%	12,612,031,201	79.9%
Office of the Secretary to the State Government	20,285,936,000	13,271,140,000	52.9%	38,525,839,000	-47.3%	38,500,942,289	-47.3%
Hospital Management Board (HMB)	18,896,900,000	10,657,826,000	77.3%	10,694,174,000	76.7%	10,688,111,298	76.8%
Ministry of Transport and Energy	14,346,100,000	6,614,859,000	116.9%	4,831,953,000	196.9%	4,827,896,248	197.2%
Yobe State Primary Healthcare Board	14,166,400,000	7,175,565,000	97.4%	1,989,751,000	612.0%	1,989,748,517	612.0%
Yobe State University (YSU)	11,693,183,000	8,965,099,000	30.4%	6,723,649,000	73.9%	6,719,608,154	74.0%
Office of the Head of Civil Service	11,589,000,000	7,664,201,000	51.2%	15,630,189,000	-25.9%	15,630,183,370	-25.9%
Ministry of Youth, Sports, Social & Community Development	10,462,500,000	2,321,442,000	350.7%	8,336,499,000	25.5%	8,334,782,796	25.5%
Yobe State University Teaching Hospital (YSUTH)	9,926,200,000	6,156,987,000	61.2%	4,477,545,000	121.7%	4,477,278,052	121.7%
State Universal Basic Education Board (SUBEB)	9,900,534,000	6,158,569,000	60.8%	9,056,185,000	9.3%	9,052,804,509	9.4%
Government House	8,052,188,000	4,954,943,000	62.5%	14,775,940,000	-45.5%	14,773,874,891	-45.5%
Ministry of Housing & Urban Development	7,977,185,000	8,913,279,000	-10.5%	6,835,568,000	16.7%	6,832,709,162	16.7%
Teaching Service Board	7,406,747,000	6,250,029,000	18.5%	6,133,998,000	20.7%	6,133,993,792	20.7%
Rural Electrification Board (REB)	7,382,500,000	7,364,677,000	0.2%	14,441,025,000	-48.9%	14,438,672,194	-48.9%
Other Main Orgs	172,572,205,000	132,344,221,000	30.4%	117,321,656,000	47.1%	116,506,063,832	48.1%
<b>Total Expenditure</b>	<b>515,532,000,000</b>	<b>320,796,000,000</b>	<b>60.7%</b>	<b>382,137,000,000</b>	<b>34.9%</b>	<b>381,229,593,118</b>	<b>35.2%</b>

## Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit, which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support, usually from the Federal Government, International Development partners, charities and alike, for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks, and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayment of loans taken by the government to finance the budget, which includes interest on unmatured debt and on other accounts, amortisation of premiums and discounts on unmatured debt, the servicing costs and the cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market, as well as actual output attributable to the state.
Vat	This is an ad valorem tax on most goods and services

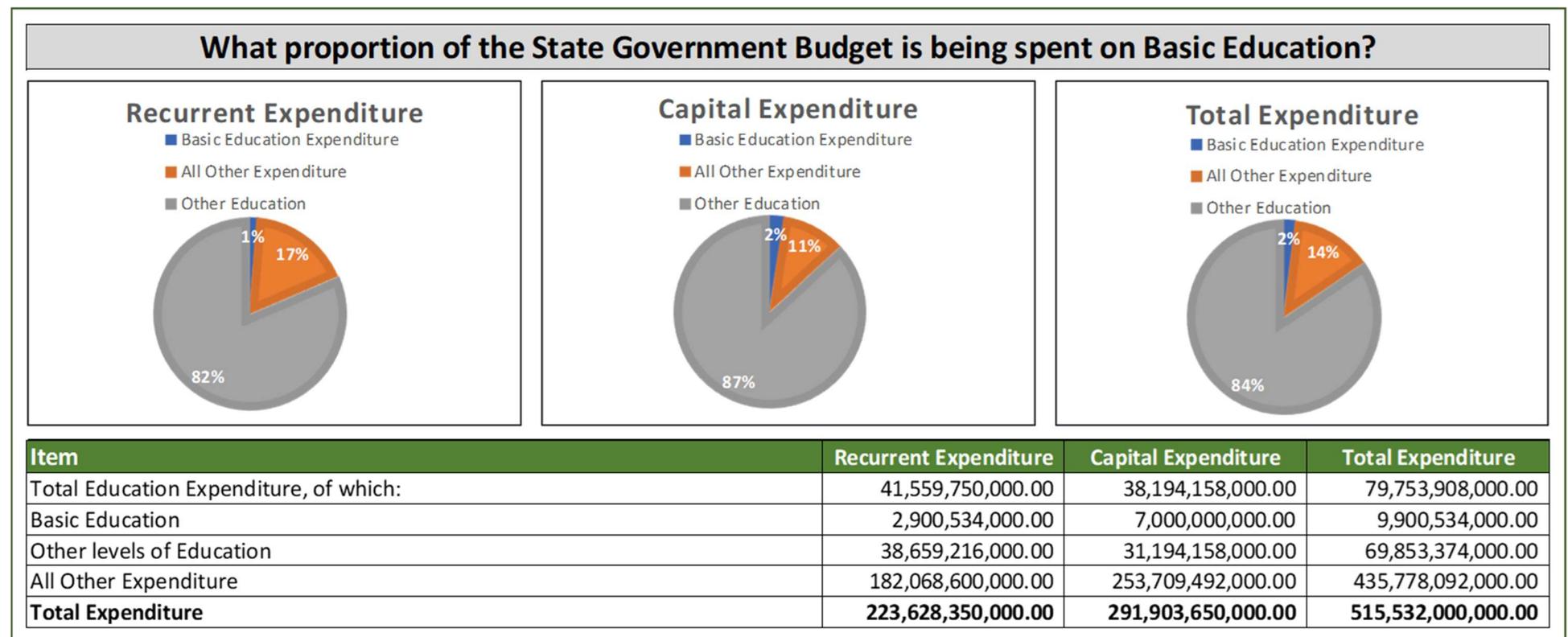
## Annexure 1: Basic Education Sector Citizens Budget

The Yobe State 2026 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents, in a concise format, the state government’s planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2026 Fiscal Year.

The Basic Education sector expenditures are undertaken to deliver pre-primary, primary education and junior secondary education services in the State Universal Basic Education Board (SUBEB).

**Table 13 Basic Education Expenditure as a proportion of Total Expenditure**

Table 13 presents a brief description of the share of basic education in the total expenditure, as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.



**Table 14 Nature of Basic Education Expenditure**

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education, and how much goes into all other expenditures?

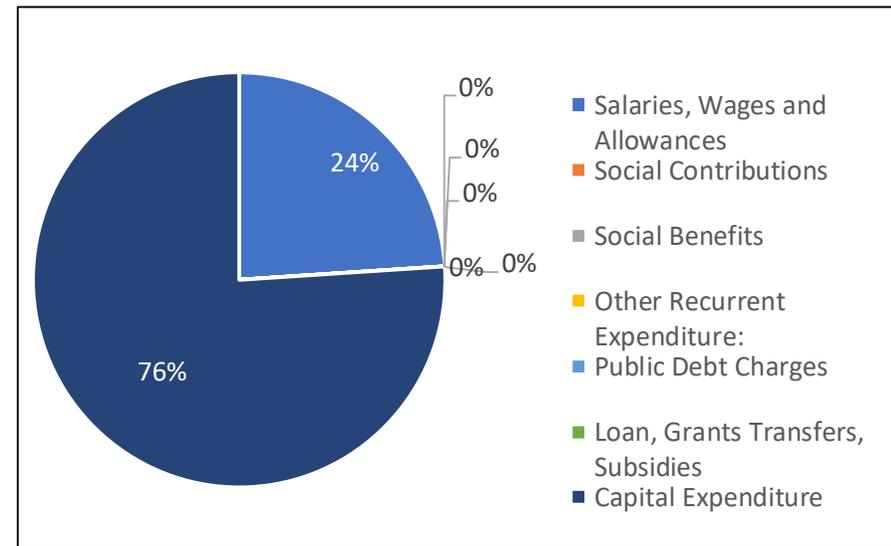
This also presents the amount budgeted for personnel expenditure, including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost, as well as other recurrent expenditure, is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure includes public debt charges, loans and advances, grants, transfers and subsidies.

This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

**What will the Basic Education sector spend its money on?**

Expenditure	2026 Budget (Billion Naira)
<b>Personnel Expenditure:</b>	<b>2.207</b>
Salaries, Wages and Allowances	2.207
Social Contributions	-
Social Benefits	-
<b>Overheads</b>	<b>0.694</b>
<b>Other Recurrent Expenditure:</b>	<b>-</b>
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
<b>Capital Expenditure</b>	<b>7.000</b>
<b>Contingencies</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>9.901</b>

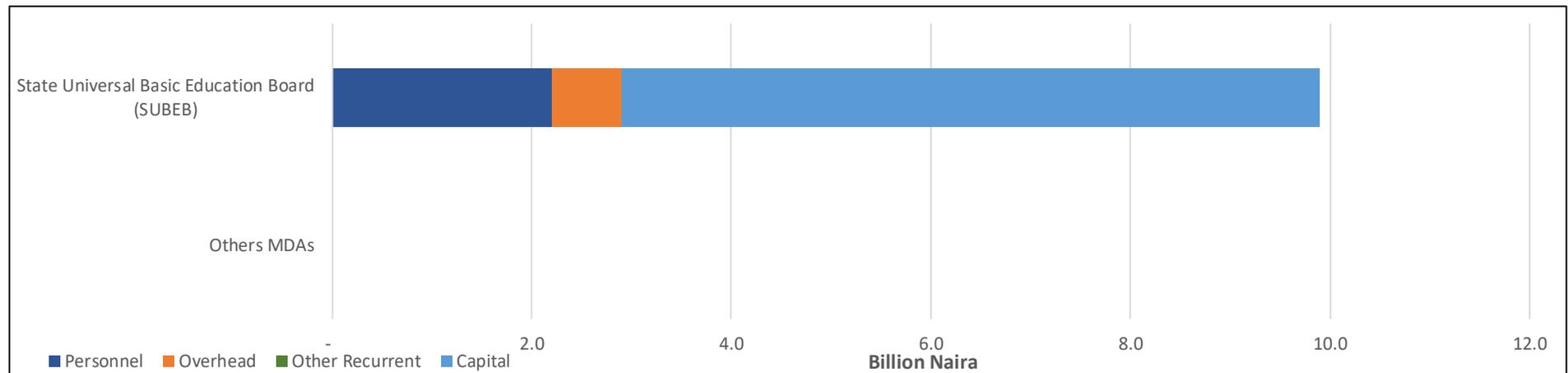


**Table 15 Basic Education Expenditure by Administrative Classification**

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms of how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

**Which Ministries, Departments and Agencies will be spending the Money, and on what?**

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
State Universal Basic Education Board (SUBEB)	2.2	0.7	-	2.9	7.0	9.9
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>2.2</b>	<b>0.7</b>	<b>-</b>	<b>2.9</b>	<b>7.0</b>	<b>9.9</b>



**Table 16 Projects that Respond to Basic Education Needs**

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

What are the major Capital Investments Projects in the Basic Education sector?			
Project	Location (LGA)	Ongoing / New	2026 Budget Provision
Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State Normadic Education N200m	State wide	New	3,520,000,000.00
Procurement of 14000 2-seater pupils furniture for primary and junior secondary schools across the state	State wide	New	1,220,000,000.00
Renovation of 70no Classrooms for Junior Secondary and Primary Schools across the State Normadic Education N75m	State wide	New	1,150,000,000.00
Construction of 70nos Classrooms for Junior Secondary and Primary Schools across the State	State wide	New	500,000,000.00
Provision of Instructional/Learning materials to primary schools Normadic Education N75m Special Education N15m	State wide	New	330,000,000.00
Drilling of 8no boreholes and water reticulation at Zango 1 Primary School	Bade	New	180,000,000.00
Construction of 500m Perimeter wall fence at Gwiokura Primary School	Bade	New	100,000,000.00
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
<b>Total Capital Expenditure</b>			<b>7,000,000,000.00</b>

Project	Value (Billion Naira)
Construction of 70nos Classrooms for Junior Secondary and Primary Schools...	3.52
Procurement of 14000 2-seater pupils furniture for primary and junior...	1.22
Renovation of 70no Classrooms for Junior Secondary and Primary Schools...	1.15
Construction of 70nos Classrooms for Junior Secondary and Primary Schools...	0.50
Provision of Instructional/Learning materials to primary schools...	0.33
Drilling of 8no boreholes and water reticulation at Zango 1 Primary School	0.18
Construction of 500m Perimeter wall fence at Gwiokura Primary School	0.10
Other Projects	0.00

## **Annexure 2: Primary Healthcare Sector Citizens Budget**

The Yobe State 2026 Primary Healthcare sub-sector Citizens Budget (CB) presents a snapshot of how much the state government plans to spend in the Primary Healthcare Sector for the 2026 Fiscal Year.

The Primary Healthcare sub-sector CB contains a highlight of the proportion of state government budget expected to be devoted to Primary Healthcare-related expenditure in terms of recurrent and capital projects.

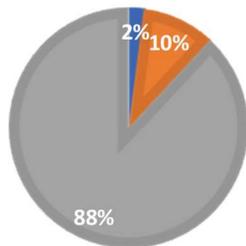
**Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure**

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Yobe State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

**What proportion of the State Government Budget is being spent on Primary Healthcare?**

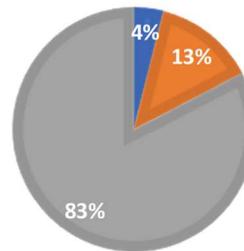
**Recurrent Expenditure**

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



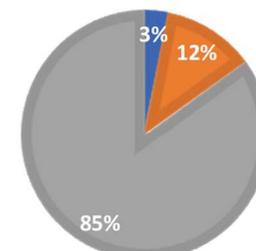
**Capital Expenditure**

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



**Total Expenditure**

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	26,692,588,000.00	50,657,412,000.00	77,350,000,000.00
Primary Healthcare	4,431,593,000.00	11,376,412,000.00	15,808,005,000.00
Other levels of Healthcare	22,260,995,000.00	39,281,000,000.00	61,541,995,000.00
All Other Expenditure	196,935,762,000.00	241,246,238,000.00	438,182,000,000.00
<b>Total Expenditure</b>	<b>223,628,350,000.00</b>	<b>291,903,650,000.00</b>	<b>515,532,000,000.00</b>

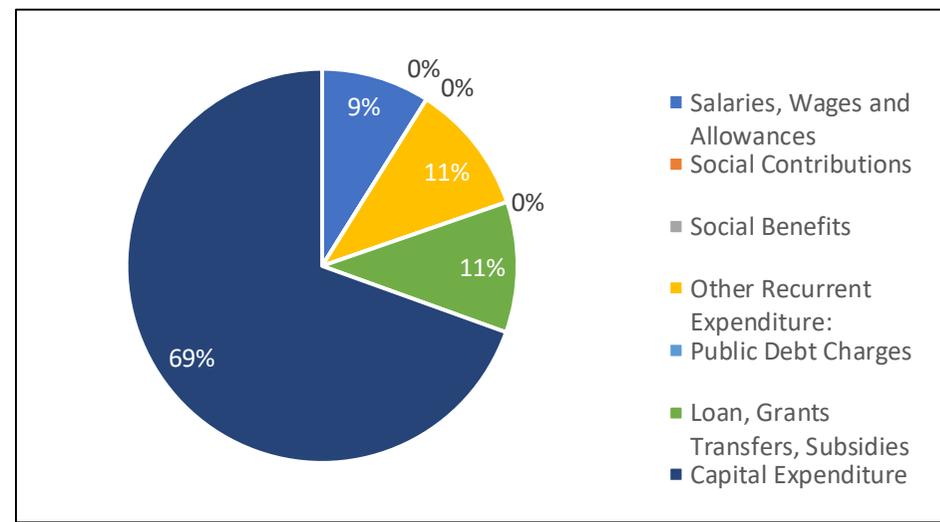
**Table 18 Nature of Primary Healthcare Expenditure**

Table 18 seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2026? This includes a snapshot description of the amount budgeted for personnel expenditure, including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost, as well as other recurrent expenditure, is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure includes public debt charges, loans and advances, grants, transfers and subsidies. This section shall also present the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

**What will the Primary Healthcare sector spend its money on?**

Expenditure	2026 Budget (Billion Naira)
<b>Personnel Expenditure:</b>	<b>1.469</b>
Salaries, Wages and Allowances	1.469
Social Contributions	-
Social Benefits	-
<b>Overheads</b>	<b>1.203</b>
<b>Other Recurrent Expenditure:</b>	<b>1.760</b>
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	1.760
<b>Capital Expenditure</b>	<b>11.376</b>
<b>Contingencies</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>15.808</b>

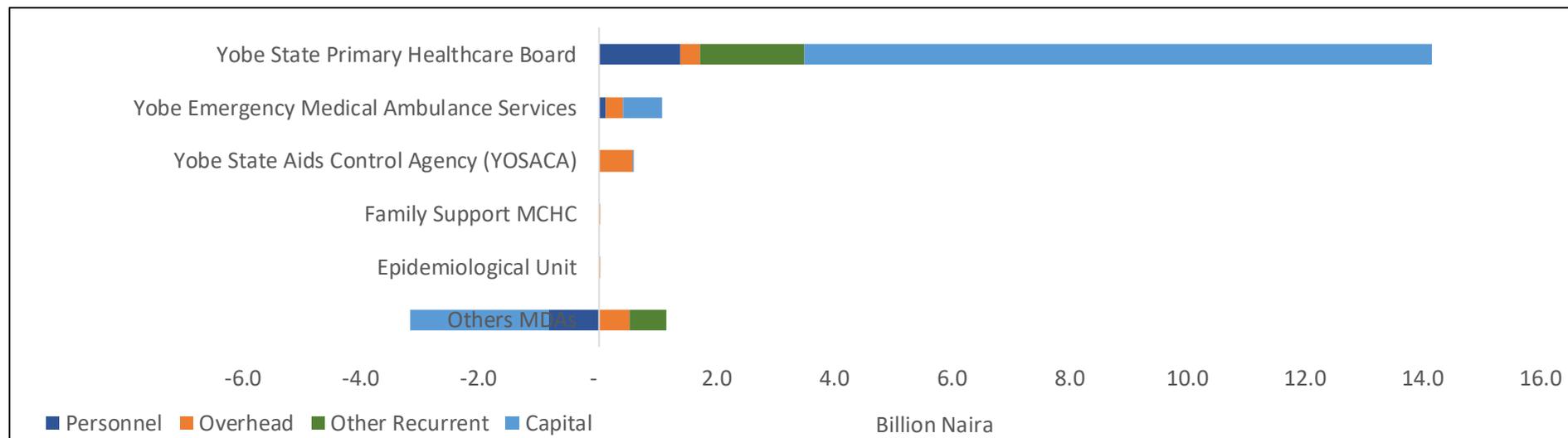


**Table 19 Primary Healthcare Expenditure by Administrative Classification**

Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms of how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

**Which Ministries, Departments and Agencies will be spending the Money, and on what?**

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
Yobe State Primary Healthcare Board	1.4	0.3	1.8	3.5	10.7	14.2
Yobe Emergency Medical Ambulance Services	0.1	0.3	-	0.4	0.7	1.1
Yobe State Aids Control Agency (YOSACA)	-	0.6	-	0.6	0.0	0.6
Family Support MCHC	-	0.0	-	0.0	-	0.0
Epidemiological Unit	-	0.0	-	0.0	-	0.0
Others MDAs	0.8	0.5	0.6	0.3	2.4	2.1
<b>Total Expenditure</b>	<b>0.7</b>	<b>1.7</b>	<b>2.4</b>	<b>4.8</b>	<b>9.0</b>	<b>13.8</b>



**Table 20 Projects that Respond to Primary Healthcare Needs**

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question 'what are the major capital investment projects in the Primary Healthcare sub-sector' in Yobe State for the 2026 fiscal year.

**What are the major Capital Investments Projects in the Primary Healthcare sector?**

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
Revatalization of 30 PHCCs to standard with provision of solar enegr and boreholes	State Wide	New	6,601,000,000.00
Provision of Laboratory Equipment and Consumables to 10 PHC Centres	State Wide	New	1,774,000,000.00
Construction of 6 LGA NPI/Cold store offices at Fika,Bursari,Geidam,Tarmuwa,Yunusari,Gujba	State Wide	New	1,000,000,000.00
Purcuse of beds and medical equipment to Revatalizes PHCCs	State Wide	New	1,000,000,000.00
NUT.1.FNS, Construction of Pharmagrade store for RUTF and other supplements storage at SPHCB headquarter	State Wide	New	300,000,000.00
Procuremets of 500 tyres and other spare parts for 60 ambulance buses across the state	State Wide	New	300,000,000.00
Procurement of 1 unit of farly used motor vehicle Toyota Hiace 18 seater Bus 2016 model	State Wide	New	80,000,000.00
20 desktop computers, 50 headphones, 28 nos: laptop computer HP corel 7, 11 Gen 1TB,32GB and 12 CCTV; Exp	State Wide	New	67,000,000.00
Design/deployment of integrated digital solution (IDS) and automation of response process from call centers to	State Wide	New	65,000,000.00
Procurement ICT infrastructures (50 Ambulance trackers, GPS - 303 vehicle tracking device FGSM/GFModule, an	State Wide	New	58,000,000.00
Other Projects			131,412,000.00
<b>Total Capital Expenditure</b>			<b>11,376,412,000.00</b>

