

YOBE STATE



Nigeria

...the pride of the sahel



Yobe State Government

Citizens' Accountability Report 2024

Budget of Consolidation and Economic Recovery

Published: 29th September 2025

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About the Citizens Accountability Report

The Citizens' Accountability Report (CAR) is a simplified version of the government's audited financial statements. It is prepared by the Office of the State Auditor-General in collaboration with the Ministry of Finance and the Ministry of Budget and Economic Planning, with the aim of making financial information easy to understand for the general public.

The report explains how government revenues were raised and how they were spent during the financial year. It highlights key figures, tables, and charts that show the State's performance in implementing the approved budget. The CAR also presents findings from the Auditor-General's review, provides information on the largest projects, sectoral allocations, and projects nominated by citizens, as well as those that promote gender, equity, and social inclusion.

By producing this report, the Yobe State Government seeks to promote transparency and accountability in the use of public funds. It provides citizens with an opportunity to see how their taxes, grants, and other revenues are utilised, and whether they are directed towards the priorities agreed upon during the budget process.

This 2024 edition of the Citizens' Accountability Report covers the financial year ending 31st December 2024. It summarises the audited accounts, compares planned and actual performance, and presents sectoral highlights to give citizens a clear picture of how government resources were managed during the year.

Executive Summary

The Yobe State Government implemented the 2024 “Budget of Consolidation and Economic Recovery” with a strong commitment to transparency, prudent resource management, and service delivery. The original budget of ₦216.950 billion, approved on 28th December 2023, was revised upwards by ₦71.294 billion in September 2024, bringing the final budget size to ₦288.244 billion.

By the end of the year, total revenue (including actual opening balance), amounted to ₦290.560 billion, slightly above the final approved budget and representing 101% performance. Actual expenditure stood at ₦284.328 billion, equivalent to 99% performance, showing that nearly all available resources were effectively utilised. This performance demonstrates the government’s ability to mobilise funds while keeping spending aligned with priorities.

The expenditure breakdown reveals that recurrent spending accounted for 83.1% of the total, while capital projects received 16.9%. Personnel emoluments achieved full performance (100%), while other recurrent costs stood at 98%. Capital expenditure performed strongly at 99%, reflecting the government’s determination to continue investing in infrastructure despite fiscal constraints. These patterns are illustrated in Figures 1–4 of this report.

The largest share of resources went to Education, Health, and Works, as shown in Figure 5 (Total Expenditure by Sector). This underlines the government’s focus on building human capital, nurturing healthy communities, and providing infrastructure to drive growth.

On accountability, the Auditor-General reviewed government transactions and issued 25 queries covering ₦9.637 billion in cash expenditure, of which ₦419 million was formally queried. These queries were linked to incomplete documentation, misclassifications, shortfalls in IGR, and non-adherence to financial laws. While the queried amount represents a small fraction of the State’s overall spending, corrective measures have been recommended to strengthen compliance.

Overall, the 2024 financial year showed stronger revenue mobilisation, high budget execution, and targeted spending in key sectors. Through the Citizens’ Accountability Report, government performance is presented in a simplified format so that citizens can see clearly how resources were mobilised, how they were spent, and how accountability is being promoted in Yobe State.

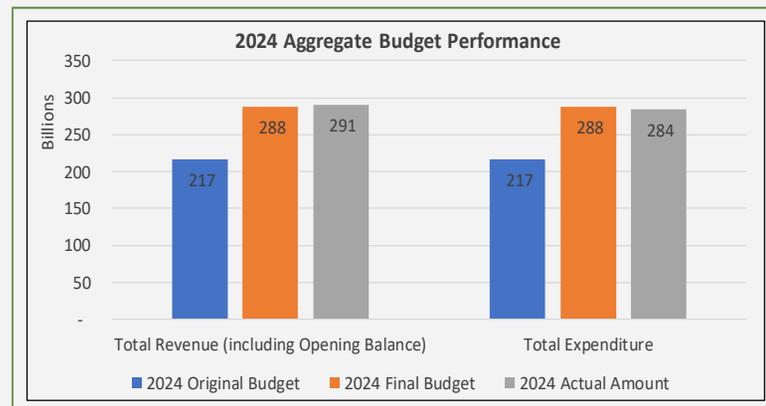


Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2024?	How much did we actually collect in 2024?	How was our performance in 2024?	Did we collect more or less in 2024 compared to 2023?
Opening Balance 	₦3.5 Billion	₦10.526 Billion	301%	 249%
Federation Account 	₦216.474 Billion	₦216.301 Billion	100%	 142%
Internal Revenue 	₦14.559 Billion	₦11.084 Billion	76%	 -1%
Aids and Grants 	₦25.161 Billion	₦24.65 Billion	98%	 -7%
	₦10.55 Billion	₦10.172 Billion	96%	 -35%
Other Sources 	₦18 Billion	₦17.826 Billion	99%	 62%
Total Revenues	₦288.244 Billion	₦290.56 Billion	101%	 86%

Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2024?	What did we actually spend in 2024?	How was our performance in 2024?	Did we spend more or less in 2024 compared to 2023?
Personnel 	₦48.093 Billion	₦47.951 Billion	100%	 24%
Overheads 	₦66.283 Billion	₦65.203 Billion	98%	 159%
Debt Service 	₦17.283 Billion	₦16.44 Billion	95%	 5%
Other Recurrent 	₦2.963 Billion	₦2.943 Billion	99%	 127%
Capital 	₦153.623 Billion	₦151.79 Billion	99%	 361%
Total Expenditure	₦288.244 Billion	₦284.328 Billion	99%	 119%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector

Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
	N5.549 Billion	N0.682 Billion	N24.769 Billion	N1.541 Billion	N40.124 Billion	N38.342 Billion
Actual	N5.506 Billion	N0.649 Billion	N24.597 Billion	N1.497 Billion	N39.142 Billion	N37.998 Billion
Perf.	99%	95%	99%	97%	98%	99%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
	N11.802 Billion	N3.607 Billion	N2.253 Billion	N0.867 Billion	N1.071 Billion	N4.013 Billion
Actual	N11.69 Billion	N3.53 Billion	N2.159 Billion	N0.839 Billion	N1.041 Billion	N3.89 Billion
Perf.	99%	98%	96%	97%	97%	97%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N22.427 Billion	N18.307 Billion	N8.405 Billion	N3.226 Billion	N3.107 Billion	N19.638 Billion
Actual	N22.213 Billion	N18.173 Billion	N8.186 Billion	N3.19 Billion	N2.699 Billion	N19.406 Billion
Perf.	99%	99%	97%	99%	87%	99%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N2.859 Billion	N62.833 Billion	N0.423 Billion	N7.4 Billion	N0.394 Billion	N4.604 Billion
Actual	N2.711 Billion	N62.603 Billion	N0.4 Billion	N7.337 Billion	N0.374 Billion	N4.499 Billion
Perf.	95%	100%	95%	99%	95%	98%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
	N27.976 Billion	N18.989 Billion	N33.174 Billion	N4.767 Billion	N43.231 Billion	N57.98 Billion
Actual	N27.718 Billion	N18.822 Billion	N32.783 Billion	N4.687 Billion	N41.841 Billion	N57.404 Billion
Perf.	99%	99%	99%	98%	97%	99%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
	N14.661 Billion	N66.44 Billion	N2.676 Billion	N8.267 Billion	N1.465 Billion	N8.618 Billion
Actual	N14.401 Billion	N66.133 Billion	N2.559 Billion	N8.176 Billion	N1.415 Billion	N8.388 Billion
Perf.	98%	100%	96%	99%	97%	97%

Section 1 Budget Outturn

In 2024, Yobe State recorded a total inflow of ₦290.560 billion against a final approved budget of ₦288.244 billion, translating to a performance of 101%. The details are provided in Table 1 (Budget Outturn), which shows the breakdown of projected versus actual revenue and expenditure.

On the expenditure side, the government spent ₦284.328 billion, representing 99% performance of the approved budget. Of this amount, ₦132.538 billion went to recurrent expenditure (covering personnel and overhead costs), while ₦151.790 billion was committed to capital expenditure.

Personnel expenditure achieved full performance (100%), showing consistency in meeting salary obligations. Other recurrent costs recorded 98% performance, while capital expenditure reached 99%. As illustrated in Figure 6 (Budget Outturn Graphs), both revenue and spending in 2024 were significantly higher than in 2023, reflecting improvements in fiscal discipline and budget execution.

Table 1 Budget Outturn

Overview of the Implementation of the Yobe State 2024 Budget of Consolidation and Economic Recovery							
Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Opening Balance	3,500,000,000.00	3,500,000,000.00	10,526,038,251.00	7,026,038,251.00	301%	3,017,062,717.00	249%
Federation Account (FAAC) Revenues	87,940,942,556	216,473,942,556	216,301,403,628	- 172,538,928	100%	89,225,846,109	142%
Internally Generated Revenues	14,559,057,444	14,559,057,444	11,084,367,239	- 3,474,690,205	76%	11,165,222,108	-1%
Aids and Grants	55,400,000,000	25,161,000,000	24,650,000,000	- 511,000,000	98%	26,449,983,621	-7%
Loans	27,450,000,000	10,550,000,000	10,172,244,388	- 377,755,612	96%	15,666,921,516	-35%
Other Receipts	28,100,000,000	18,000,000,000	17,826,272,062	- 173,727,938	99%	10,998,084,202	62%
Total Revenue (including Opening Balance)	216,950,000,000	288,244,000,000	290,560,325,567	2,316,325,567	101%	156,523,120,273	86%
Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	42,860,632,000	48,092,632,000	47,951,321,513	- 141,310,487	100%	38,816,714,343	24%
Public Debt Charges	11,950,000,000	17,283,000,000	16,439,788,350	- 843,211,650	95%	15,661,626,042	5%
Other Recurrent	42,018,410,000	69,245,410,000	68,146,577,530	- 1,098,832,470	98%	42,306,871,534	61%
Capital	120,120,958,000	153,622,958,000	151,789,828,793	- 1,833,129,207	99%	32,929,639,103	361%
Total Expenditure	216,950,000,000	288,244,000,000	284,327,516,186	- 3,916,483,814	99%	129,714,851,022	119%

* Variance and Performance measured against 2024 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Total revenue in 2024 amounted to ₦290.560 billion, slightly above the final budget estimate of ₦288.244 billion, giving a performance of 101%. From the Federation Account, Yobe State received Statutory Allocations, Value Added Tax (VAT), and other transfers. Details are shown in Table 2 (Federation Account Revenue Outturn by Item). While statutory allocation fell slightly below targets, other federation accounts and VAT receipts were higher than expected due to changes in oil prices and exchange rates.

Internally Generated Revenue (IGR) was also a key contributor. The approved IGR budget was ₦14.559 billion, but actual collections stood at ₦11.084 billion, representing 76% performance, while 146 million was realised from other source. As presented in Table 3 (IGR Outturn by Source), the sum of ₦7.753 billion came from tax revenue (104% performance), contribution 69% of the total IGR, while ₦3.477 billion or 31% (including miscellaneous income) came from non-tax sources (49% performance).

As shown in Table 4 (IGR Outturn by MDA), the Yobe State Internal Revenue Service was the highest-performing agency, generating ₦7.844 billion (104% of its target). Although some MDAs, such as the YOGIS, YSUTH, Ministry of Agriculture among others, fell short of their targets, overall IGR performance reflects the government’s continuing reforms in automation of revenue collection.

Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?								
Item	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024	
Statutory Allocation	40,687,223,880	14,587,223,880	14,577,181,076	- 10,042,804	100%	30,933,644,512	-53%	
VAT	32,978,784,472	60,378,784,472	60,357,821,779	- 20,962,693	100%	30,903,208,960	95%	
Other Federation Account	14,274,934,204	141,507,934,204	141,366,400,773	- 141,533,431	100%	27,388,992,637	416%	
Total Federation Account Revenues	87,940,942,556	216,473,942,556	216,301,403,628	- 172,538,928	100%	89,225,846,109	142%	

* Variance and Performance measured against 2024 Final Budget

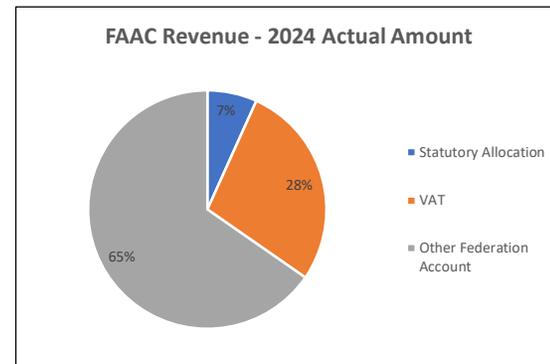
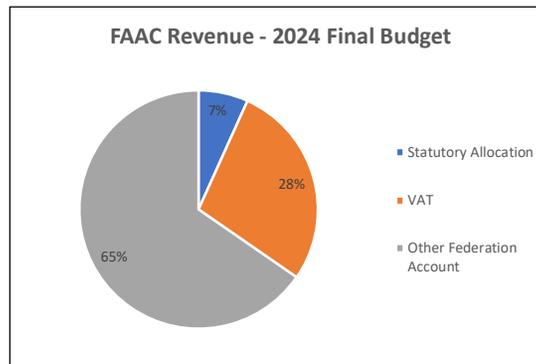
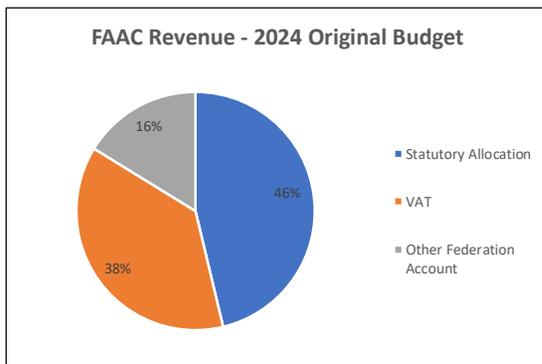
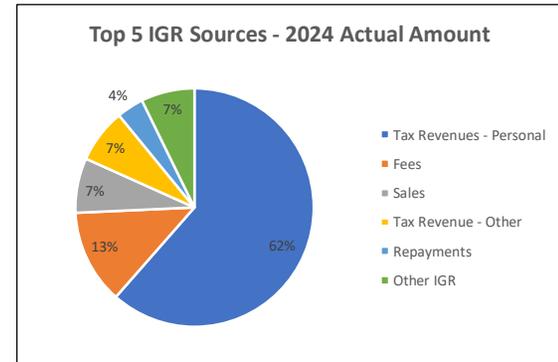
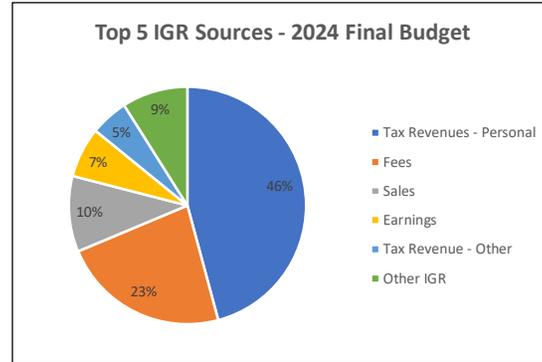
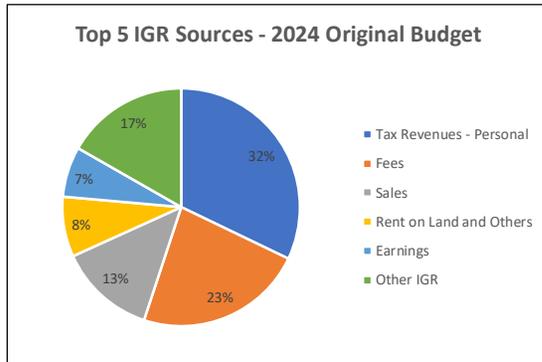


Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Tax Revenues	5,211,190,944	7,421,190,944	7,753,313,909	332,122,965	104%	7,535,716,332	3%
Tax Revenues - Personal	4,675,190,944	6,675,190,944	6,928,696,013	253,505,069	104%	7,121,516,625	-3%
Tax Revenue - Other	536,000,000	746,000,000	824,617,896	78,617,896	111%	414,199,706	99%
Non-Tax Revenues	9,347,866,500	7,137,866,500	3,476,908,145	- 3,660,958,355	49%	3,766,746,997	-8%
Licenses	371,960,000	389,960,000	161,333,903	- 228,626,097	41%	88,902,136	81%
Mining Rent	-	-	-	-	-	-	-
Fees	3,342,930,000	3,325,930,000	1,441,689,053	- 1,884,240,947	43%	1,219,945,756	18%
Fines	90,550,000	90,550,000	27,865,603	- 62,684,397	31%	44,359,163	-37%
Sales	1,915,203,000	1,504,203,000	835,846,254	- 668,356,746	56%	1,144,006,383	-27%
Earnings	996,200,000	996,200,000	379,862,662	- 616,337,338	38%	97,911,534	288%
Rent On Government Buildings	-	-	-	-	-	-	-
Rent on Land and Others	1,194,500,000	194,500,000	70,000,000	- 1,24,500,000	36%	576,070,000	-88%
Repayments	630,150,000	630,150,000	414,395,855	- 215,754,145	66%	458,240,804	-10%
Investment Income	806,173,500	6,173,500	-	- 6,173,500	0%	-	-
Interest Earned	-	-	-	-	-	-	-
Reimbursement	200,000	200,000	60,000	- 140,000	30%	70,000	-14%
Miscellaneous Income	-	-	145,854,815	145,854,815	-	137,241,221	6%
Total IGR	14,559,057,444	14,559,057,444	11,230,222,054	- 3,328,835,390	77%	11,302,463,329	-1%

* Variance and Performance measured against 2024 Final Budget

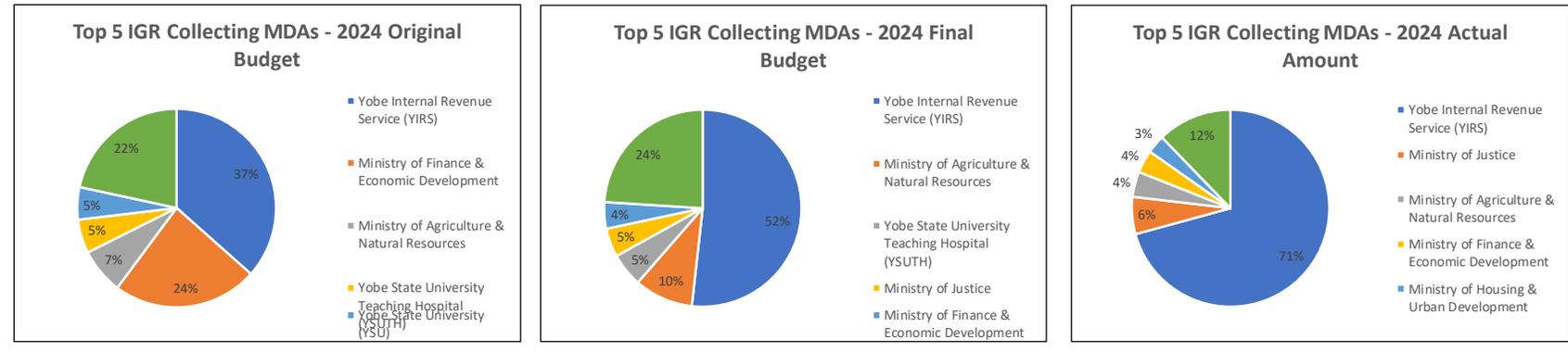


Yobe State Government Citizens Accountability Report 2024

Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Yobe Internal Revenue Service (YIRS)	5,323,300,944	7,541,300,944	7,843,699,159	302,398,215	104%	7,624,149,875	3%
Ministry of Justice	440,860,000	685,860,000	676,075,839	- 9,784,161	99%	278,647,641	143%
Ministry of Agriculture & Natural Resources	1,084,900,000	1,401,900,000	459,366,735	- 942,533,265	33%	12,819,991	3483%
Ministry of Finance & Economic Development	3,436,173,500	636,173,500	412,041,355	- 224,132,145	65%	1,866,845,052	-78%
Ministry of Housing & Urban Development	28,900,000	293,900,000	336,836,126	42,936,126	115%	188,601,979	79%
Yobe State University (YSU)	770,000,000	479,000,000	312,858,402	- 166,141,598	65%	488,075,334	-36%
Yobe State University Teaching Hospital (YSUTH)	800,000,000	800,000,000	296,496,660	- 503,503,340	37%	-	
Umar Suleiman College of Education, Gashua	160,000,000	160,000,000	125,226,900	- 34,773,100	78%	128,850,000	-3%
Bureau for Public Procurement (BPP)	70,000,000	92,000,000	78,957,108	- 13,042,892	86%	50,205,000	57%
Yobe Geographic Information Service (YOGIS)	250,000,000	259,000,000	70,217,175	- 188,782,825	27%	89,649,573	-22%
Other Revenue Collecting Agencies	2,194,923,000	2,209,923,000	472,591,780	- 1,737,331,220	21%	437,377,664	8%
Total Interally Generated Revenue	14,559,057,444	14,559,057,444	11,084,367,239	- 3,474,690,205	76%	11,165,222,108	-1%

* Variance and Performance measured against 2024 Final Budget



Section 3 Expenditure Outturn

In 2024, actual expenditure amounted to ₦284.328 billion, against a final approved budget of ₦288.244 billion, representing 99% performance. The breakdown is shown in Table 5 (Expenditure Outturn).

Recurrent expenditure was 132.538 billion, or 46.6% of total spending, while capital expenditure stood at ₦151.790 billion, or 53.4%. Personnel emoluments were fully funded (100%), and other recurrent costs reached 98%.

As shown in Figure 7 (Expenditure Composition), recurrent spending remained dominant, but capital expenditure also recorded strong performance at 99%.

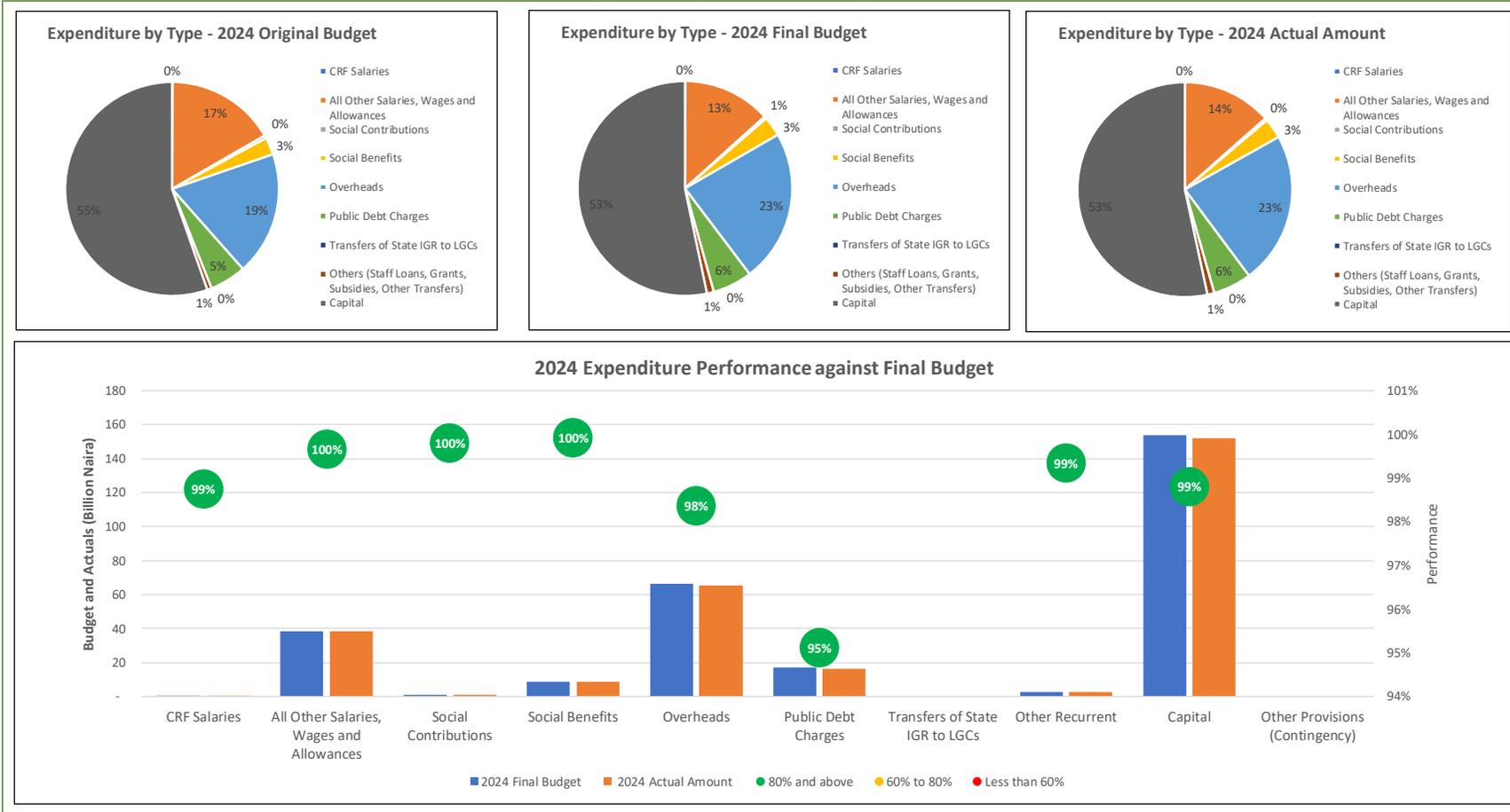
This indicates that, despite fiscal pressures, the government sustained its commitment to infrastructure and service delivery alongside meeting recurrent obligations.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	42,860,632,000	48,092,632,000	47,951,321,513	141,310,487	100%	38,816,714,343	24%
CRF Salaries	120,000,000	101,000,000	99,745,624	1,254,376	99%	112,394,889	-11%
All Other Salaries, Wages and Allowances	36,040,632,000	38,370,632,000	38,238,678,394	131,953,606	100%	31,219,410,050	22%
Social Contributions	950,000,000	1,006,000,000	1,004,026,171	1,973,829	100%	876,403,864	15%
Social Benefits	5,750,000,000	8,615,000,000	8,608,871,325	6,128,675	100%	6,608,505,540	30%
Other Recurrent	53,968,410,000	86,528,410,000	84,586,365,880	1,942,044,120	98%	57,968,497,576	46%
Overheads	40,619,510,000	66,282,510,000	65,203,193,396	1,079,316,604	98%	41,009,724,547	59%
Public Debt Charges	11,950,000,000	17,283,000,000	16,439,788,350	843,211,650	95%	15,661,626,042	5%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,398,900,000	2,962,900,000	2,943,384,134	19,515,866	99%	1,297,146,987	127%
Capital	120,120,958,000	153,622,958,000	151,789,828,793	1,833,129,207	99%	32,929,639,103	361%
Total Expenditure	216,950,000,000	288,244,000,000	284,327,516,186	3,916,483,814	99%	129,714,851,022	119%

* Variance and Performance measured against 2024 Final Budget

Figure 7 Expenditure Composition



Section 4 Audit Findings

Table 6 presents the audit queries raised by the Auditor-General during the review of Yobe State's 2024 financial year. In total, 25 queries were issued, covering transactions worth ₦9.637 billion in cash expenditure. Out of this, ₦419 million was formally queried for irregularities.

The breakdown of the queries includes:

- 4 cases of payment vouchers processed without the required supporting documents.
- 3 instances of expenditure misclassified under the wrong budget codes.
- 3 cases of shortfalls in Internally Generated Revenue (IGR) targets.
- 2 cases of non-remittance of account balances.
- 13 other cases of non-adherence to financial and procurement laws.

Although the total cash expenditure reviewed was large (₦9.637 billion), the actual value of funds in question (₦419 million) is a very small proportion of the State's total expenditure of ₦284.328 billion in 2024. This indicates that irregularities, though important, did not significantly undermine the overall credibility of the state government's financial management and fiscal discipline.

Audit queries do not automatically mean fraud; but rather, highlight weaknesses such as poor documentation, wrong classification of payments, or failure to follow rules. The Auditor-General has recommended corrective measures including tighter supervision, stronger internal controls, and stricter enforcement of financial regulations.

By publishing this information in the Citizens' Accountability Report ensures transparency and gives citizens confidence that even small lapses in financial management are identified and addressed.

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Payment vouchers without some relevant supporting particulars/documents	4	Lack of receipts/invoices, missing contract documents, unretired advances, etc.	197,623,428	4,445,378,344	4%
Misclassification of expenditure against appropriate votes of charge in some MDAs	3	Expenditure Charged to Wrong Sub Heads, Use of irrelevant Vote of Charge, etc.	113,999,000	3,540,130,000	3%
Internally generated revenue performance shortfall against estimated targets by some MDAs	3	Underperformance against Approved Estimates, Leakages and non remittance, poor record-keeping and reconciliation, etc.	105,871,955	1,650,034,000	6%
Non remittance of account balance/ unspent money at the beginning/end of financial year as prescribed by law of Yobe State Financial Regulations	2	Retention of unspent balances, non disclosure of balances, Failure to sweep balances into Consolidated Revenue Fund, etc.	1,778,145	1,778,145	100%
0	-	-	-	-	-
0	-	-	-	-	-
0	-	-	-	-	-
0	-	-	-	-	-
0	-	-	-	-	-
Others	13	Non adherence to the provisional laws	-	-	-
Total for All Audit Findings	25	-	419,272,528	9,637,320,489	4%

Section 5 Audited Financial Statements

The 2024 audited accounts provide a breakdown of revenue and expenditure. Details are presented in Table 7 (Statement of Income and Expenditure), Table 8 (Assets and Liabilities), and Table 9 (Debt Stock Dynamics).

Revenue totalled ₦290.560 billion, slightly above the target, while expenditure stood at ₦284.328 billion, representing 99% performance. Of this amount, ₦132.538 billion was recurrent expenditure and ₦151.790 billion was capital expenditure.

The outcome shows that the State ended 2024 with revenue slightly above expenditure, reflecting prudent fiscal management. Salaries and essential services were sustained, while critical projects were funded without creating a large deficit.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2023 Actual Amount	2024 Original Budget	2024 Budget Amendments	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	3,017,062,717	3,500,000,000	-	3,500,000,000	10,526,038,251	7,026,038,251	301%
Statutory Allocation	30,933,644,512	40,687,223,880	- 26,100,000,000	14,587,223,880	14,577,181,076	- 10,042,804	100%
VAT	30,903,208,960	32,978,784,472	27,400,000,000	60,378,784,472	60,357,821,779	- 20,962,693	100%
Other FAAC Receipts	27,388,992,637	14,274,934,204	127,233,000,000	141,507,934,204	141,366,400,773	- 141,533,431	100%
Tax Revenue	7,535,716,332	5,211,190,944	2,210,000,000	7,421,190,944	7,753,313,909	332,122,965	104%
Non-Tax Revenue	3,629,505,776	9,347,866,500	- 2,210,000,000	7,137,866,500	3,331,053,330	- 3,806,813,170	47%
Domestic Aids and Grants	26,449,983,621	55,400,000,000	- 30,239,000,000	25,161,000,000	24,650,000,000	- 511,000,000	98%
Foreign Aids and Grants	-	-	-	-	-	-	-
Domestic Loans	15,666,921,516	27,450,000,000	- 16,900,000,000	10,550,000,000	10,172,244,388	- 377,755,612	96%
Foreign Loans	-	-	-	-	-	-	-
Other Receipts	10,998,084,202	28,100,000,000	- 10,100,000,000	18,000,000,000	17,826,272,062	- 173,727,938	99%
Total Revenue (including opening balance) (a)	156,660,361,494	216,950,000,000	71,294,000,000	288,244,000,000	290,706,180,382	2,462,180,382	101%
Expenditures							
CRF Salaries	112,394,889	120,000,000	- 19,000,000	101,000,000	99,745,624	1,254,376	99%
All Other Salaries, Wages and Allowances	31,219,410,050	36,040,632,000	2,330,000,000	38,370,632,000	38,238,678,394	131,953,606	100%
Social Contributions	876,403,864	950,000,000	56,000,000	1,006,000,000	1,004,026,171	1,973,829	100%
Overheads	41,009,724,547	40,619,510,000	25,663,000,000	66,282,510,000	65,203,193,396	1,079,316,604	98%
Public Debt Charges	15,661,626,042	11,950,000,000	5,333,000,000	17,283,000,000	16,439,788,350	843,211,650	95%
Others (Staff Loans, Grants, Subsidies, Other Transfer	1,297,146,987	1,398,900,000	1,564,000,000	2,962,900,000	2,943,384,134	19,515,866	99%
Capital	32,929,639,103	120,120,958,000	33,502,000,000	153,622,958,000	151,789,828,793	1,833,129,207	99%
Total Expenditure (including contingency) (b)	129,714,851,022	216,950,000,000	71,294,000,000	288,244,000,000	284,327,516,186	3,916,483,814	99%

* Variance and Performance measured against 2024 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2024	As at 31st December 2023	Change in Assets / Liabilities
Assets	163,918,494,981	63,279,479,980	100,639,015,001
Plants, Properties and Investments	151,789,828,793	50,506,609,688	101,283,219,105
Unclassified Assets	-	-	-
Securities	1,021,698,057	1,202,095,077	- 180,397,020
Investment Property	-	-	-
Cash and Cash Equivalents	6,378,664,196	10,526,038,251	- 4,147,374,055
Receivables	4,728,303,935	1,044,736,964	3,683,566,971
Inventories (Stocks)	-	-	-
Liabilities	88,910,164,809	119,770,297,034	- 30,860,132,225
Debt (Long and Short Term)	84,922,840,908	115,440,347,751	- 30,517,506,844
Payables and Other Liabilities	3,987,323,901	4,329,949,283	- 342,625,382

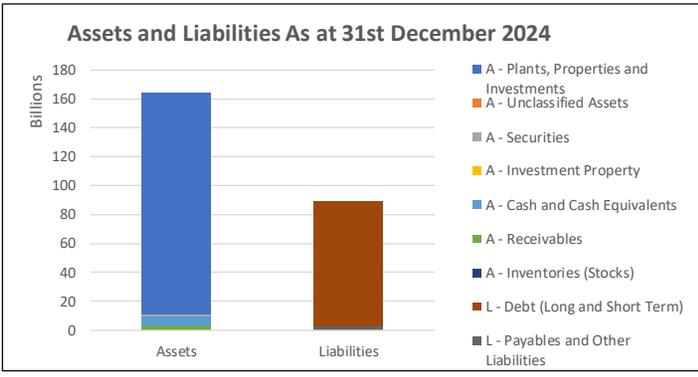
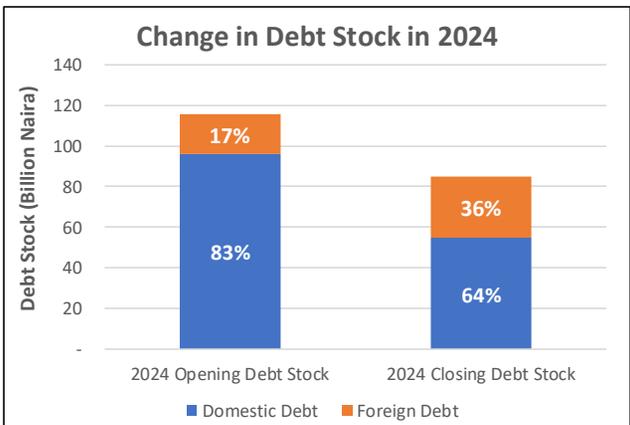


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2024 Opening Debt Stock	96,113,320,815	19,327,026,936	115,440,347,751
2024 New Loans Taken	10,172,244,388	-	10,172,244,388
2024 Principal Repayment	8,427,426,264	1,781,323,109	10,208,749,373
Adjustments (Positive means increase)	- 43,227,736,074	12,746,734,216	- 30,481,001,858
2024 Closing Debt Stock	54,630,402,864	30,292,438,043	84,922,840,908
Net Increase in Debt Stock	- 41,482,917,951	10,965,411,107	- 30,517,506,844

Cost of Servicing Debt			
Item	Domestic Debt	Foreign Debt	Total Debt
Interest Payments in 2024	5,707,253,450	523,785,527	6,231,038,977
Approximate Interest Rate	7.6%	2.1%	6.2%



Section 6 Top Sectoral Allocation

The distribution of spending across sectors in 2024 reflected the government’s development priorities.

- ✓ **Recurrent Expenditure:** Education received the highest allocation, accounting for more than two-fifths of the recurrent budget, followed by Health. Details are in Table 10 (Recurrent Expenditure by Sectors).
- ✓ **Capital Expenditure:** Education again led in capital spending, followed by Works and Health, as shown in Table 11 (Capital Expenditure by Sectors).
- ✓ **Total Expenditure:** Education, Health, and Works dominated, as illustrated in Table 12 (Total Expenditure by Sectors), confirming the government’s focus on human capital and infrastructure.

The emphasis on these three sectors reflects the government’s resolve to strengthen education, healthcare, and roads as foundations for growth.

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	20,463,087,000	41,662,087,000	41,219,357,275	442,729,725	99%	31%	31%
Economic Sector	37,120,418,000	51,010,418,000	49,831,367,456	1,179,050,544	98%	38%	38%
Law and Justice Sector	2,546,020,000	2,253,020,000	2,158,917,907	94,102,093	96%	2%	2%
Social Services Sector	36,699,517,000	39,695,517,000	39,328,044,755	367,472,245	99%	29%	30%
Total Expenditure	96,829,042,000	134,621,042,000	132,537,687,394	2,083,354,606	98%		

* Variance and Performance measured against 2024 Final Budget

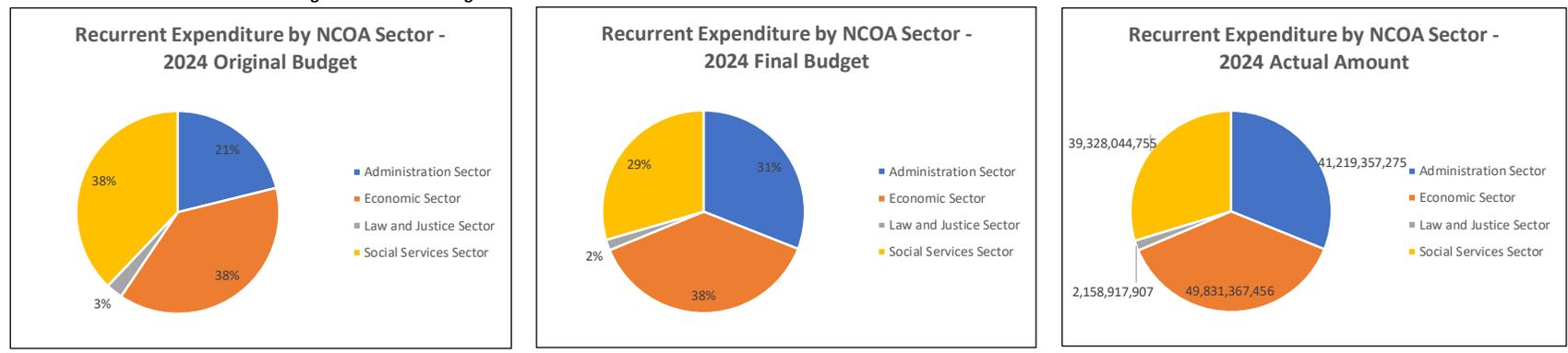


Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	7,601,149,000	21,712,149,000	21,389,826,827	322,322,173	99%	14%	14%
Economic Sector	68,921,862,000	116,597,862,000	115,538,326,094	1,059,535,906	99%	76%	76%
Law and Justice Sector	1,380,000,000	423,000,000	400,000,000	23,000,000	95%	0%	0%
Social Services Sector	42,217,947,000	14,889,947,000	14,461,675,871	428,271,129	97%	10%	10%
Total Expenditure	120,120,958,000	153,622,958,000	151,789,828,793	1,833,129,207	99%		

* Variance and Performance measured against 2024 Final Budget

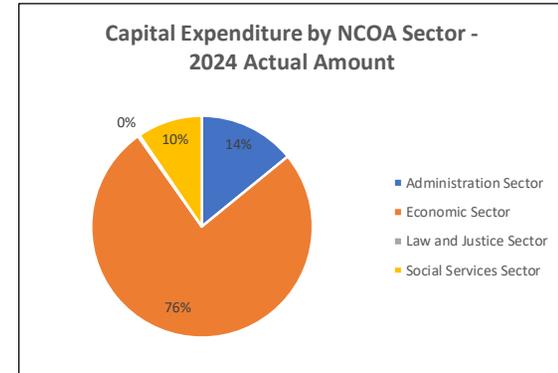
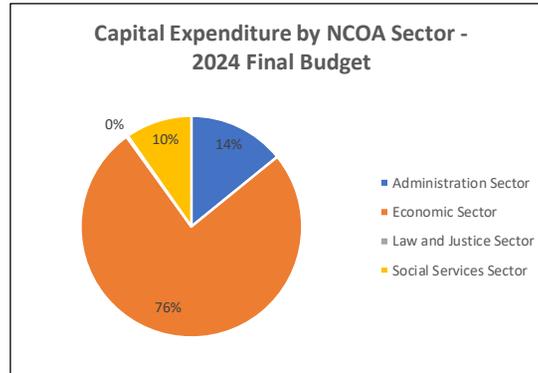
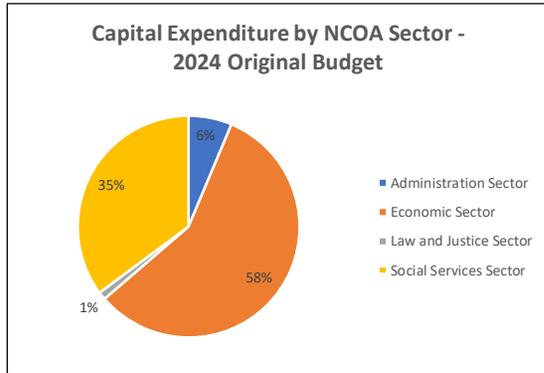
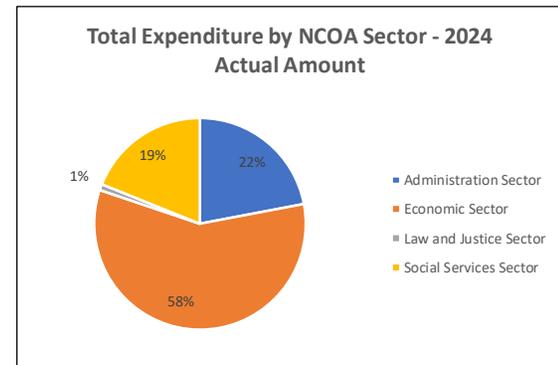
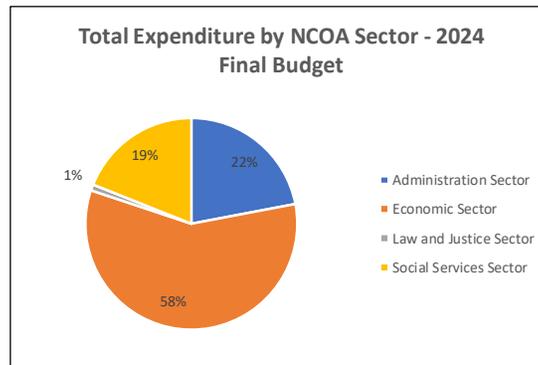
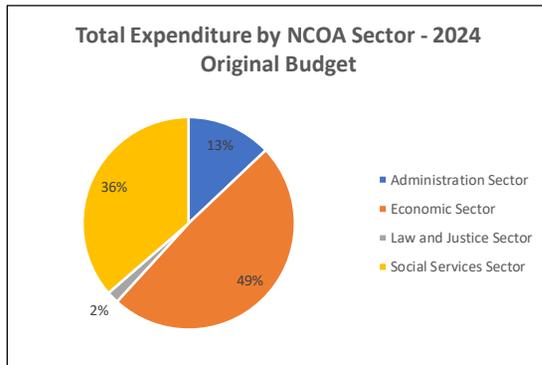


Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
frastructure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	28,064,236,000	63,374,236,000	62,609,184,103	765,051,897	99%	22%	22%
Economic Sector	106,042,280,000	167,608,280,000	165,369,693,551	2,238,586,449	99%	58%	58%
Law and Justice Sector	3,926,020,000	2,676,020,000	2,558,917,907	117,102,093	96%	1%	1%
Social Services Sector	78,917,464,000	54,585,464,000	53,789,720,627	795,743,373	99%	19%	19%
Total Expenditure	216,950,000,000	288,244,000,000	284,327,516,186	3,916,483,814	99%		

* Variance and Performance measured against 2024 Final Budget



Yobe State Government Citizens Accountability Report 2024

Table 13 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	379,632,000	370,632,000	349,534,558	21,097,442	94%	0.28%	0.26%
Office of the Secretary to the State Government	4,408,232,000	14,720,232,000	14,658,441,267	61,790,733	100%	10.93%	11.06%
Ministry of Agriculture & Natural Resources	3,194,819,000	5,321,819,000	5,311,503,450	10,315,550	100%	3.95%	4.01%
Ministry of Commerce, Industry & Tourism	240,185,000	340,185,000	325,703,669	14,481,331	96%	0.25%	0.25%
Rural Electrification Board (REB)	1,243,922,000	1,997,922,000	1,993,275,366	4,646,634	100%	1.48%	1.50%
Government House	3,286,415,000	10,523,415,000	10,471,848,117	51,566,883	100%	7.82%	7.90%
Office of the Head of Civil Service	2,313,064,000	4,775,064,000	4,735,957,714	39,106,286	99%	3.55%	3.57%
Ministry of Transport and Energy	291,243,000	266,243,000	256,060,064	10,182,936	96%	0.20%	0.19%
Ministry of Basic & Secondary Education	4,725,467,000	5,325,467,000	5,312,799,255	12,667,745	100%	3.96%	4.01%
State Universal Basic Education Board (SUBEB)	1,393,311,000	1,410,311,000	1,408,232,317	2,078,683	100%	1.05%	1.06%
Hospital Management Board (HMB)	6,066,756,000	6,102,756,000	6,091,348,620	11,407,380	100%	4.53%	4.60%
Yobe Road Maintenance Agency (YORMA)	10,999,000	4,999,000	3,000,000	1,999,000	60%	0.00%	0.00%
Yobe State University (YSU)	3,370,115,000	4,230,115,000	4,210,755,219	19,359,781	100%	3.14%	3.18%
Ministry of Environment	1,001,034,000	898,034,000	880,782,003	17,251,997	98%	0.67%	0.66%
House of Assembly	3,141,351,000	3,528,351,000	3,511,368,876	16,982,124	100%	2.62%	2.65%
Teaching Service Board	3,559,774,000	3,765,774,000	3,758,014,726	7,759,274	100%	2.80%	2.84%
Yobe State Water Corporation	516,807,000	578,807,000	566,599,273	12,207,727	98%	0.43%	0.43%
Rural Water Supply & Sanitation Agency (RUWASA)	189,429,000	193,429,000	185,112,868	8,316,132	96%	0.14%	0.14%
Ministry of Budget & Economic Planning	492,138,000	707,138,000	672,670,150	34,467,850	95%	0.53%	0.51%
Ministry of Health & Human Services	1,735,920,000	1,860,920,000	1,843,257,085	17,662,915	99%	1.38%	1.39%
Other Main Orgs	55,268,429,000	67,699,429,000	65,991,422,798	1,708,006,202	97%	50.29%	49.79%
Total Expenditure	96,829,042,000	134,621,042,000	132,537,687,394	2,083,354,606	98%		

Yobe State Government Citizens Accountability Report 2024

Table 14 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	23,010,722,000	35,011,722,000	34,980,078,514	31,643,486	100%	22.79%	23.05%
Office of the Secretary to the State Government	3,395,345,000	14,608,345,000	14,557,163,574	51,181,426	100%	9.51%	9.59%
Ministry of Agriculture & Natural Resources	4,153,837,000	22,395,837,000	22,212,747,958	183,089,042	99%	14.58%	14.63%
Ministry of Commerce, Industry & Tourism	8,275,000,000	16,184,000,000	16,140,032,547	43,967,453	100%	10.53%	10.63%
Rural Electrification Board (REB)	3,200,000,000	11,401,000,000	11,360,372,782	40,627,218	100%	7.42%	7.48%
Government House	-	-	-	-		0.00%	0.00%
Office of the Head of Civil Service	908,000,000	4,546,000,000	4,457,291,598	88,708,402	98%	2.96%	2.94%
Ministry of Transport and Energy	8,992,659,000	8,039,659,000	7,953,511,978	86,147,022	99%	5.23%	5.24%
Ministry of Basic & Secondary Education	9,847,261,000	1,784,261,000	1,759,498,796	24,762,204	99%	1.16%	1.16%
State Universal Basic Education Board (SUBEB)	1,600,000,000	5,031,000,000	4,950,427,544	80,572,456	98%	3.27%	3.26%
Hospital Management Board (HMB)	1,977,136,000	126,136,000	94,052,335	32,083,665	75%	0.08%	0.06%
Yobe Road Maintenance Agency (YORMA)	2,120,000,000	5,919,000,000	5,874,796,707	44,203,293	99%	3.85%	3.87%
Yobe State University (YSU)	1,850,000,000	428,000,000	407,802,461	20,197,539	95%	0.28%	0.27%
Ministry of Environment	2,251,125,000	3,200,125,000	3,182,769,390	17,355,610	99%	2.08%	2.10%
House of Assembly	668,000,000	361,000,000	331,891,486	29,108,514	92%	0.23%	0.22%
Teaching Service Board	80,000,000	20,000,000	18,500,000	1,500,000	93%	0.01%	0.01%
Yobe State Water Corporation	1,900,000,000	3,105,000,000	3,062,278,286	42,721,714	99%	2.02%	2.02%
Rural Water Supply & Sanitation Agency (RUWASA)	1,560,000,000	3,141,000,000	3,133,087,378	7,912,622	100%	2.04%	2.06%
Ministry of Budget & Economic Planning	1,131,275,000	2,915,275,000	2,533,643,144	381,631,856	87%	1.90%	1.67%
Ministry of Health & Human Services	6,679,777,000	1,126,777,000	1,118,981,392	7,795,608	99%	0.73%	0.74%
Other Main Orgs	36,520,821,000	14,278,821,000	13,660,900,924	617,920,076	96%	9.29%	9.00%
Total Expenditure	120,120,958,000	153,622,958,000	151,789,828,793	1,833,129,207	99%		

Yobe State Government Citizens Accountability Report 2024

Table 15 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	23,390,354,000	35,382,354,000	35,329,613,072	52,740,928	100%	12.28%	12.43%
Office of the Secretary to the State Government	7,803,577,000	29,328,577,000	29,215,604,841	112,972,159	100%	10.17%	10.28%
Ministry of Agriculture & Natural Resources	7,348,656,000	27,717,656,000	27,524,251,408	193,404,592	99%	9.62%	9.68%
Ministry of Commerce, Industry & Tourism	8,515,185,000	16,524,185,000	16,465,736,216	58,448,784	100%	5.73%	5.79%
Rural Electrification Board (REB)	4,443,922,000	13,398,922,000	13,353,648,148	45,273,852	100%	4.65%	4.70%
Government House	3,286,415,000	10,523,415,000	10,471,848,117	51,566,883	100%	3.65%	3.68%
Office of the Head of Civil Service	3,221,064,000	9,321,064,000	9,193,249,312	127,814,688	99%	3.23%	3.23%
Ministry of Transport and Energy	9,283,902,000	8,305,902,000	8,209,572,042	96,329,958	99%	2.88%	2.89%
Ministry of Basic & Secondary Education	14,572,728,000	7,109,728,000	7,072,298,051	37,429,949	99%	2.47%	2.49%
State Universal Basic Education Board (SUBEB)	2,993,311,000	6,441,311,000	6,358,659,860	82,651,140	99%	2.23%	2.24%
Hospital Management Board (HMB)	8,043,892,000	6,228,892,000	6,185,400,955	43,491,045	99%	2.16%	2.18%
Yobe Road Maintenance Agency (YORMA)	2,130,999,000	5,923,999,000	5,877,796,707	46,202,293	99%	2.06%	2.07%
Yobe State University (YSU)	5,220,115,000	4,658,115,000	4,618,557,680	39,557,320	99%	1.62%	1.62%
Ministry of Environment	3,252,159,000	4,098,159,000	4,063,551,392	34,607,608	99%	1.42%	1.43%
House of Assembly	3,809,351,000	3,889,351,000	3,843,260,362	46,090,638	99%	1.35%	1.35%
Teaching Service Board	3,639,774,000	3,785,774,000	3,776,514,726	9,259,274	100%	1.31%	1.33%
Yobe State Water Corporation	2,416,807,000	3,683,807,000	3,628,877,559	54,929,441	99%	1.28%	1.28%
Rural Water Supply & Sanitation Agency (RUWASA)	1,749,429,000	3,334,429,000	3,318,200,246	16,228,754	100%	1.16%	1.17%
Ministry of Budget & Economic Planning	1,623,413,000	3,622,413,000	3,206,313,293	416,099,707	89%	1.26%	1.13%
Ministry of Health & Human Services	8,415,697,000	2,987,697,000	2,962,238,477	25,458,523	99%	1.04%	1.04%
Other Main Orgs	91,789,250,000	81,978,250,000	79,652,323,722	2,325,926,278	97%	28.44%	28.01%
Total Expenditure	216,950,000,000	288,244,000,000	284,327,516,186	3,916,483,814	99%		

Section 7 Top Value Capital Projects

In 2024, the largest capital projects were concentrated in Education, Health, and Works. Out of the top projects listed in Table 16 (Largest Projects) and illustrated in Figure 8, some were completed, while others remain ongoing.

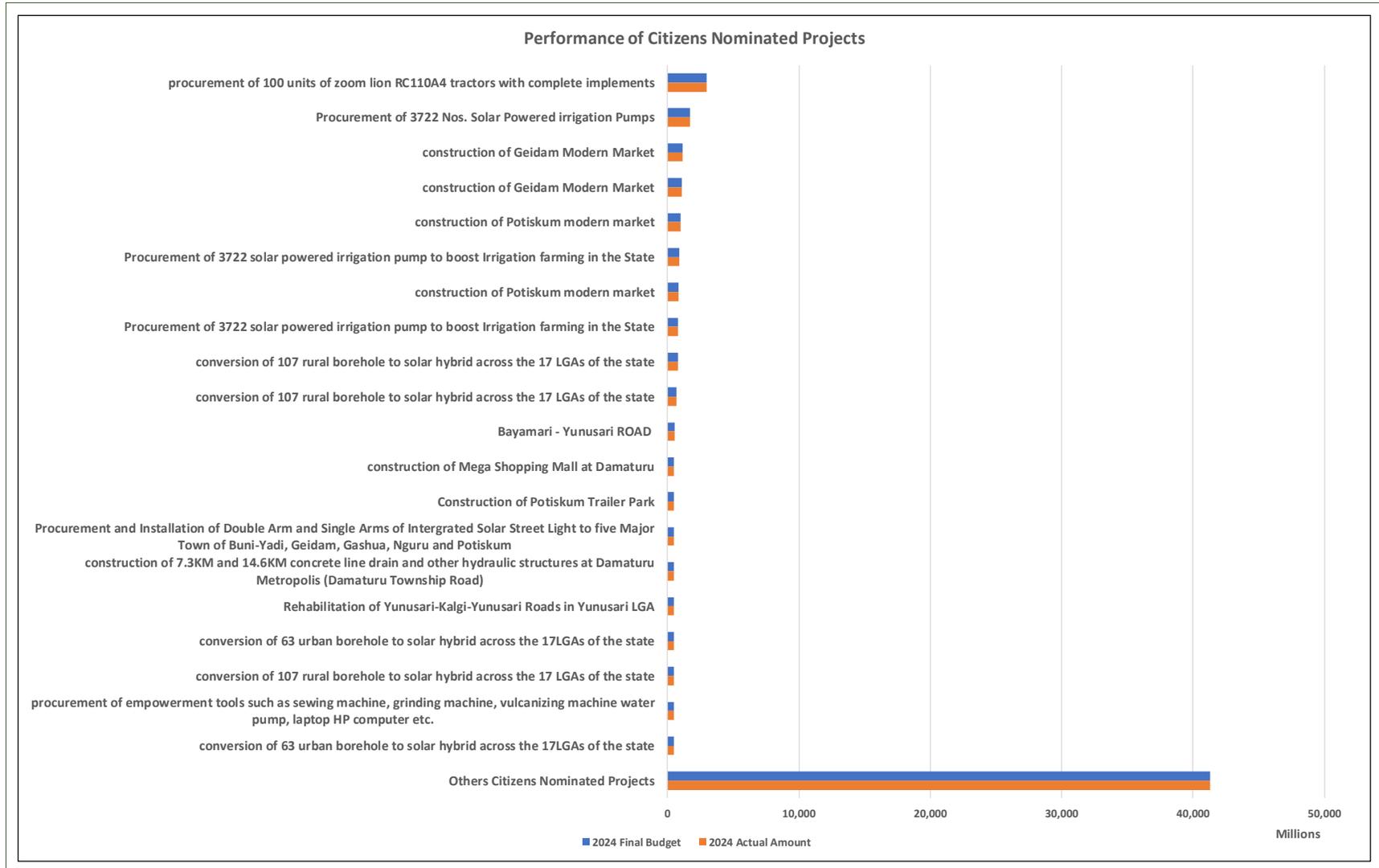
Completed projects included new school buildings, rehabilitation of township roads, and equipping of specialised hospitals. Ongoing projects included erosion control works and additional road construction. Altogether, the projects achieved nearly 100% financial performance, ensuring visible improvements in service delivery and infrastructure.

Table 16 Largest Projects

What major Investments did we make?							
0 Projects (Size, Government Priority)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
ement of 3722 Nos. Solar Powered irrigation Pumps	1,675,000,000	1,675,000,000	1,674,900,000	100,000	100%	State Wide	Complete
ement of 100 units of zoom lion RC110A4 tractors with complete implements	2,992,000,000	2,992,000,000	2,992,000,000	-	100%	State Wide	Complete
er of 100 units of Zoom Lion RC 110 A4 tractors with complete implements	1,796,000,000	1,796,000,000	1,796,000,000	-	100%	State Wide	Complete
Procurement of 3722 solar powered irrigation pump to boost Irrigation farming in the State	1,675,000,000	1,675,000,000	1,674,900,000	100,000	100%	State Wide	Complete
Release for NG CARES Programme	2,602,000,000	2,602,000,000	2,601,062,360	937,640	100%	State Wide	Complete
Procure. of 2,428 Bags of 50kg Rice, 850 Maize, 850 Sorghum and 850 of Millet of 100kg for immediate short-term support to cushioning the effect of the recent inflation in cost of goods through NG-Cares Programme	3,028,000,000	3,028,000,000	3,027,161,200	838,800	100%	State Wide	Complete
ement of fertilizer & farm inputs through NG-Cares Programme	2,687,000,000	2,687,000,000	2,687,000,000	-	100%	State Wide	Complete
State Government counterpart funds for the UBE matching grant for Rehabilitation/Repairs of School Building	2,821,000,000	2,821,000,000	2,820,980,497	19,503	100%	State Wide	Complete
uction of Geidam Modern Market	2,521,000,000	2,521,000,000	2,520,584,978	415,022	100%	Geidam	Ongoing
uction of Ngalda modern Market.	1,913,000,000	1,913,000,000	1,912,444,318	555,682	100%	Gujba	Ongoing
uction of Potiskum Trailer Park	1,993,000,000	1,993,000,000	1,992,009,602	990,398	100%	Potiskum	Ongoing
uction of Yunusari Modern Market	2,101,000,000	2,101,000,000	2,100,981,804	18,196	100%	Yunusari	Ongoing
uction of Potiskum modern market	2,024,000,000	2,024,000,000	2,023,450,008	549,992	100%	Potiskum	Ongoing
Procurement and Installation of Double Arm and Single Arms of Intergrated Solar Street Light to five Major Town of Buni-Yadi, Geidam, Gashua, Nguru and Potiskum	2,028,000,000	2,028,000,000	2,027,765,022	234,978	100%	State Wide	Complete
uction of 16km Surface Dressed Road from Nguru - Balanguwa	1,998,000,000	1,998,000,000	1,997,124,662	875,338	100%	Nguru	Ongoing
uction of 30km Balanguwa - Kumaganam road	2,105,000,000	2,105,000,000	2,104,850,694	149,306	100%	Nguru	Ongoing
uction of right site of Damaturu -kallawa Road.	1,954,000,000	1,954,000,000	1,953,589,273	410,727	100%	Damaturu	Complete
Release for NG CARES Programme	1,889,000,000	1,889,000,000	1,888,374,843	625,157	100%	State Wide	Complete
rsion of 107 rural borehole to solar hybrid across the 17 LGAs of the state	1,964,000,000	1,964,000,000	1,963,715,317	284,683	100%	State Wide	Complete
Release for NG CARES Programme	2,053,000,000	2,053,000,000	2,052,644,040	355,960	100%	State Wide	Complete
s Capital Expenditure	76,301,958,000	109,803,958,000	107,978,290,174	1,825,667,826	98%		
Capital Expenditure	120,120,958,000	153,622,958,000	151,789,828,793	1,833,129,207	99%		

* Variance and Performance measured against 2024 Final Budget

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

A total of 14 citizen-nominated projects were tracked in 2024. These projects were identified during public consultations and reflect community priorities, covering feeder roads, conversion of motorised water schemes to solar, installation of street directional signs, and market construction.

As shown in Table 17 (Citizen-Nominated Projects) and Figure 9, the majority of projects are ongoing, some have been completed, while a few are yet to start due to procurement or funding timelines. This demonstrates the government's responsiveness to citizens' priorities expressed during consultations.

Out of the 14 projects:

3 projects (21.429%) were completed and are already benefitting communities.

9 projects (64.286%) were ongoing, at different stages of implementation.

2 projects (14.286%) were not yet started, largely due to procurement and funding processes.

The analysis further shows that while funds were budgeted for all 14 projects, progress varied. This underlines the importance of close supervision and regular updates.

For citizens: Table 17 shows what was budgeted, what has been spent, and the status of each project. Communities are encouraged to follow up directly with the implementing MDAs, attend public forums, and use feedback tools to share their observations.

By including these projects in the Citizens' Accountability Report, the government reaffirms its commitment to ensuring that community priorities are not only reflected in the budget but also delivered in practice.

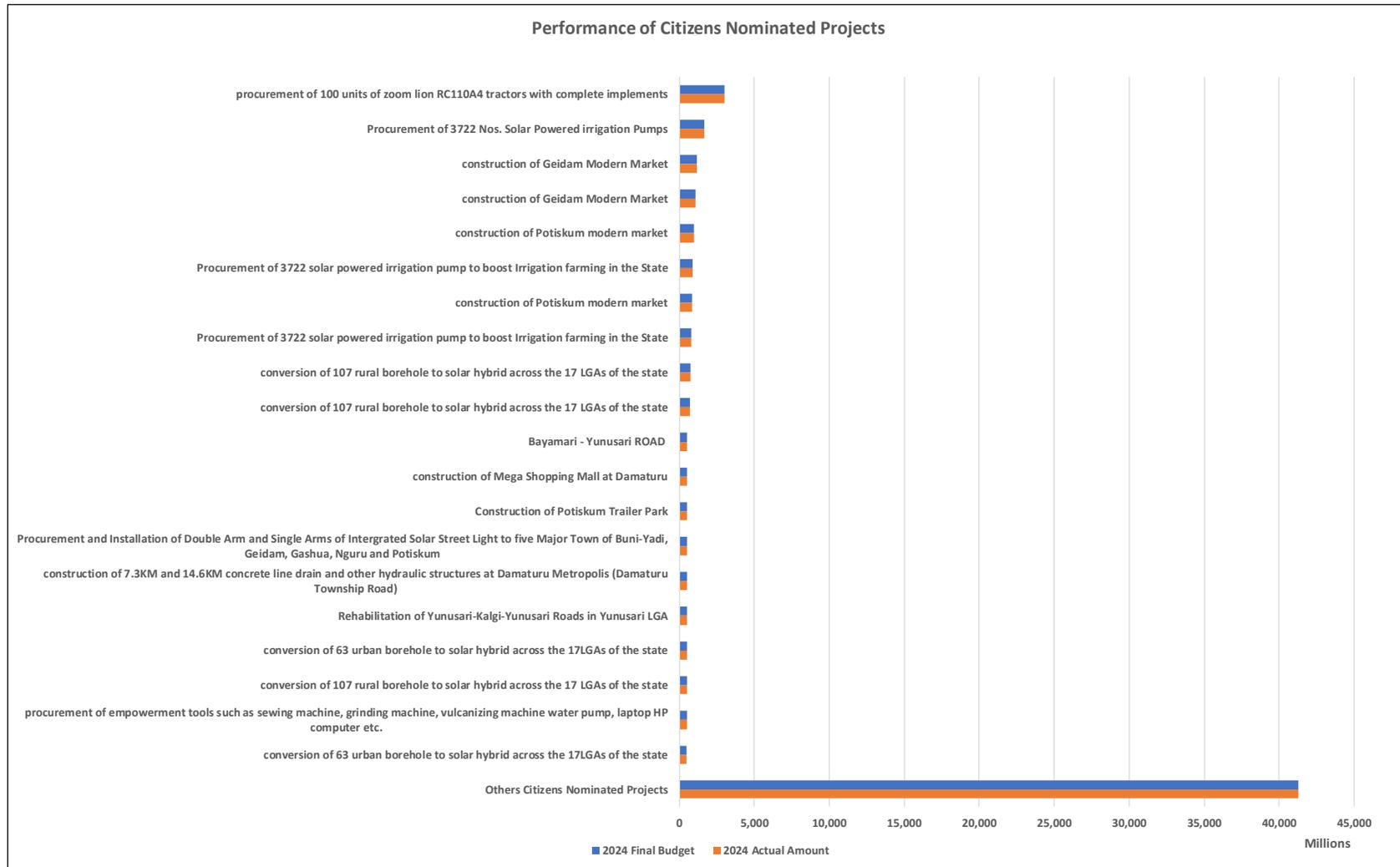
Yobe State Government Citizens Accountability Report 2024

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
procurement of 100 units of zoom lion RC110A4 tractors with complete implements	2,992,000,000	2,992,000,000	2,992,000,000	-	100%	State Wide	Complete
Procurement of 3722 Nos. Solar Powered irrigation Pumps	1,675,000,000	1,675,000,000	1,674,900,000	100,000	100%	State Wide	Complete
construction of Geidam Modern Market	1,143,000,000	1,143,000,000	1,143,000,000	-	100%	Geidam	Ongoing
construction of Geidam Modern Market	1,081,000,000	1,081,000,000	1,080,983,680	16,320	100%	Geidam	Ongoing
construction of Potiskum modern market	1,000,000,000	1,000,000,000	1,000,000,000	-	100%	Potiskum	Ongoing
Procurement of 3722 solar powered irrigation pump to boost Irrigation farming in the State	901,000,000	901,000,000	900,900,000	100,000	100%	State Wide	Complete
construction of Potiskum modern market	844,000,000	844,000,000	843,450,008	549,992	100%	Potiskum	Ongoing
Procurement of 3722 solar powered irrigation pump to boost Irrigation farming in the State	774,000,000	774,000,000	774,000,000	-	100%	State Wide	Complete
conversion of 107 rural borehole to solar hybrid across the 17 LGAs of the state	764,000,000	764,000,000	763,715,317	284,683	100%	State Wide	Complete
conversion of 107 rural borehole to solar hybrid across the 17 LGAs of the state	700,000,000	700,000,000	700,000,000	-	100%	State Wide	Complete
Bayamari - Yunusari ROAD	541,000,000	541,000,000	540,397,747	602,253	100%	Yunusari	Ongoing
construction of Mega Shopping Mall at Damaturu	500,000,000	500,000,000	500,000,000	-	100%	Damaturu	Ongoing
Construction of Potiskum Trailer Park	500,000,000	500,000,000	500,000,000	-	100%	Potiskum	Ongoing
Procurement and Installation of Double Arm and Single Arms of Intergrated Solar Street Light to five Major Town of Buni-Yadi, Geidam, Gashua, Nguru and Potiskum	500,000,000	500,000,000	500,000,000	-	100%	State Wide	Complete
construction of 7.3KM and 14.6KM concrete line drain and other hydraulic structures at Damaturu Metropolis (Damaturu Township Road)	500,000,000	500,000,000	500,000,000	-	100%	Damaturu	Complete
Rehabilitation of Yunusari-Kalgi-Yunusari Roads in Yunusari LGA	500,000,000	500,000,000	500,000,000	-	100%	Yunusari	Ongoing
conversion of 63 urban borehole to solar hybrid across the 17LGAs of the state	500,000,000	500,000,000	500,000,000	-	100%	State Wide	Complete
conversion of 107 rural borehole to solar hybrid across the 17 LGAs of the state	500,000,000	500,000,000	500,000,000	-	100%	State Wide	Complete
procurement of empowerment tools such as sewing machine, grinding machine, vulcanizing machine water pump, laptop HP computer etc.	500,000,000	500,000,000	499,230,000	770,000	100%	State Wide	Complete
conversion of 63 urban borehole to solar hybrid across the 17LGAs of the state	477,000,000	477,000,000	476,785,002	214,998	100%	State Wide	Complete
Others Citizens Nominated Projects	41,297,000,000	41,297,000,000	41,298,832,906	1,832,906	100%		
Total Value of Citizens Nominated Projects	58,189,000,000	58,189,000,000	58,188,194,660	805,340	100%		

* Variance and Performance measured against 2024 Final Budget

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

The Gender, Equity, and Social Inclusion (GESI) projects reflect Yobe State Government’s commitment to ensuring that vulnerable groups - including women, children, persons with disabilities, and marginalised communities, benefit directly from public spending. Table 18 lists the major GESI-related projects funded in 2024. These include interventions in education, health, water supply, and empowerment programmes that aim to reduce inequality and promote inclusive growth. By mainstreaming GESI in the budget, government is not only addressing infrastructure needs but also promoting fairness and social justice.

Performance in 2024 shows that the majority of the GESI projects received significant budgetary support and progressed well. For instance, allocations were made to girl-child education programmes, women’s empowerment initiatives, and health facilities targeting maternal and child care. Many of these projects recorded good levels of financial performance and physical implementation, as shown in Table 18. This demonstrates a deliberate effort by government to prioritise communities that are often left behind in development.

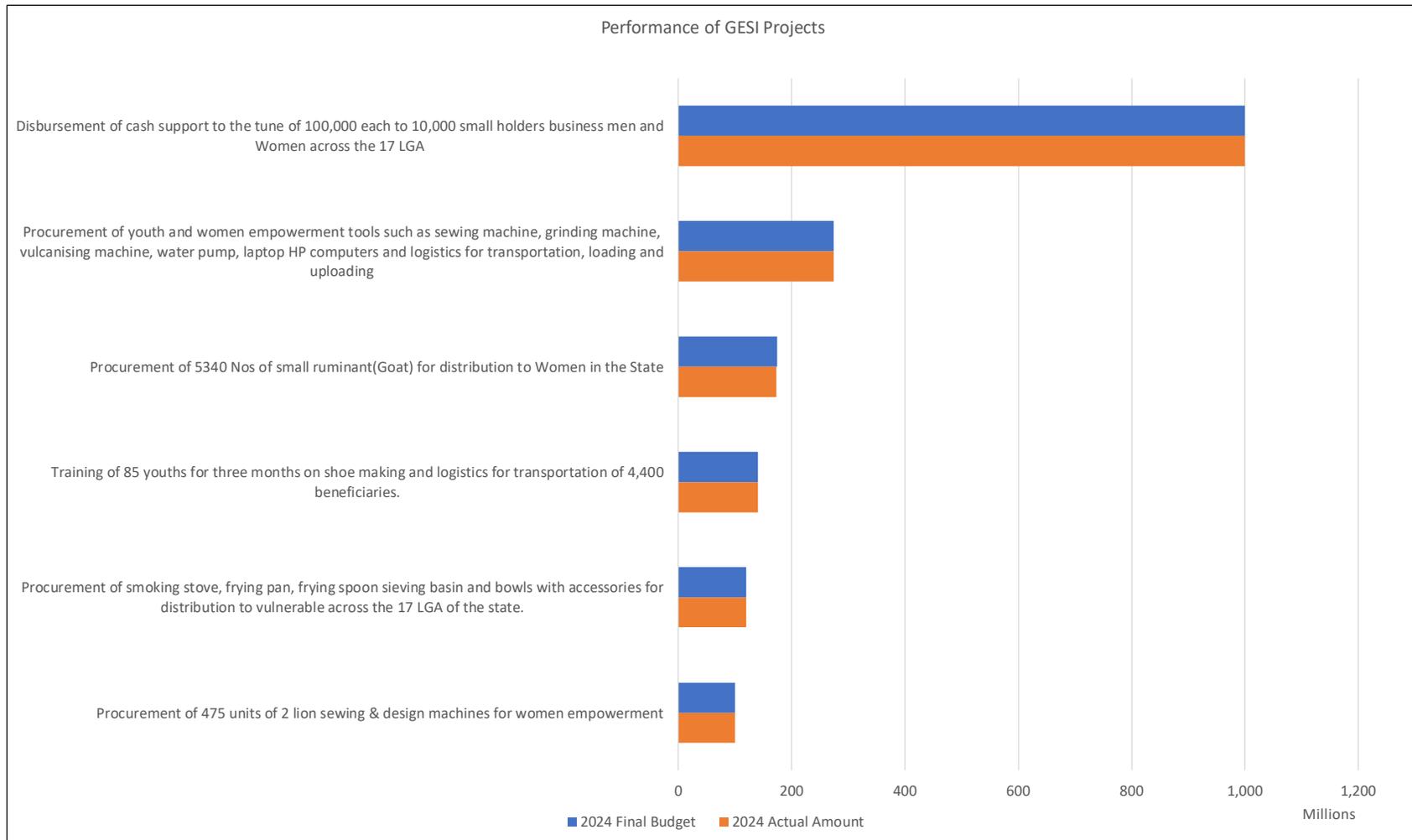
However, despite these gains, some challenges remain. A few of the GESI projects were either delayed or implemented only partially due to procurement bottlenecks, limited release of funds, or logistical constraints in hard-to-reach communities. In some cases, community feedback highlighted that projects did not fully meet the needs of the target groups, underscoring the importance of continuous consultation and participation of beneficiaries in planning and monitoring.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Disbursement of cash support to the tune of 100,000 each to 10,000 small holders business men and Women across the 17 LGA	1,000,000,000	1,000,000,000	1,000,000,000	-	100%	Small Scale Industries	Complete
Procurement of youth and women empowerment tools such as sewing machine, grinding machine, vulcanising machine, water pump, laptop HP	275,000,000	275,000,000	274,990,174	9,826	100%	Small Scale Industries	Complete
Procurement of 5340 Nos of small ruminant(Goat) for distribution to Women in the State	174,000,000	174,000,000	173,550,000	450,000	100%	Ministry of Agriculture and	Complete
Training of 85 youths for three months on shoe making and logistics for transportation of 4,400 beneficiaries.	141,000,000	141,000,000	140,200,000	800,000	99%	Ministry of Wealth Creat	Complete
Procurement of smoking stove, frying pan, frying spoon sieving basin and bowls with accessories for distribution to vulnerable across the 17 LGA of the	120,000,000	120,000,000	119,250,250	749,750	99%	Ministry of Wealth Creat	Complete
Procurement of 475 units of 2 lion sewing & design machines for women empowerment	100,000,000	100,000,000	100,000,000	-	100%	Ministry of Wealth Creat	Complete
Total Value of GESI Projects	2,591,000,000	2,591,000,000	2,585,960,289	5,039,711	100%		

* Variance and Performance measured against 2024 Final Budget

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

The Yobe State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance websites, specifically at this link address: <https://www.osag.yb.gov.ng> and <https://finance.pfm.yb.gov.ng> as published on 25th June 2025. This document is also available at the State Audit's website.

In addition, a town hall meeting and Audit Forum was held to present the accounts, as widely publicised in the media. Citizens' questions, contributions, and feedback were documented and will be used in future budget planning. This process reinforces transparency and strengthens trust between the government and the people.