

YOBE STATE GOVERNMENT OF NIGERIA



APPROVED FINANCE LAW

2026

**AS APPROVED BY
YOBE STATE HOUSE OF ASSEMBLY**

I ASSENT THIS.....^{30th}.....DAY OF.....^{Dec.}.....2025


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HON. (DR.) MAI MALA BUNI CON, COMM
EXECUTIVE GOVERNOR
YOBE STATE

A BILL
FOR

**A LAW TO PROVIDE AND DEFINE THE SOURCES OF THE REVENUE
FOR THE YEAR 2026**

ENACTED by Yobe State House of Assembly:

**Citation and
commencement**

1. This law may be cited as the Yobe State Finance Law 2026 and shall come into force on the.....^{1st}..... Day of^{JAN.}.....2026

**Sources of Revenue for
the State**

2. The revenue sources for the State, which shall be used for the services of the State, shall be as set out in the four revenue Sub-Account Types of this Schedule hereto 11-GOVERNMENT SHARE OF FAAC, 12-Internally Generated Revenue, 13-Aids and Grants, and 14-Capital Receipts, in addition to the anticipated Opening Balance of **₦10,000,000,000**. These sources

are categorized according to the relevant administrative segments involved in revenue collection.

General and Collection

3. The Yobe State Internal Revenue Service shall pursue and collect all revenues due to the State as set out in the Schedule hereto and pay same into the Consolidated Revenue Fund of the State provided that revenue due to the State from the Federation Account, which made up of Statutory Allocation, Value Added Tax and Other FAAC Receipts, including Aids and Grants and Other Capital Receipts shall be pursued and collected by the Commissioner for Finance and such revenue shall form part of the Consolidated Revenue Fund of the State.

Utilization and Collection

4. All Revenues paid into or that forms part of the Consolidated Revenue Fund of the State shall be utilized in accordance with the provisions of the Appropriation Law 2026.

**YOBE STATE GOVERNMENT
2026 APPROVED BUDGET
FINANCE BILL**

Admin Code	Administrative Unit	FAAC (11)	Independent Revenue (12)	Aid & Grants (13)	Other Capital Receipts (14)	Total Revenue
Administration Sector		-	108,800,000	-	-	108,800,000
011101000100	Bureau for Public Procurement (BPP)	-	85,500,000	-	-	85,500,000
011200400100	House of Assembly Service Commission	-	100,000	-	-	100,000
012300100100	Ministry of Home Affairs, Information & C	-	1,000,000	-	-	1,000,000
012300300100	Yobe State Television (Ytv)	-	3,500,000	-	-	3,500,000
012300400100	Yobe Broadcasting Corporation (YBC)	-	9,000,000	-	-	9,000,000
012301300100	Yobe State Printing Corporation	-	-	-	-	-
012305700100	Yobe State Council for Arts & Culture	-	1,000,000	-	-	1,000,000
012500100100	Office of the Head of Civil Service	-	700,000	-	-	700,000
014000100100	Office of the State Auditor-General	-	500,000	-	-	500,000
014000200100	Office of the LG Auditor-General	-	800,000	-	-	800,000
014000300100	Audit Service Board	-	-	-	-	-
014700100100	Civil Service Commission	-	6,200,000	-	-	6,200,000
014800100100	State Independent Electoral Commission	-	-	-	-	-
014900100100	Local Government Service Commission	-	-	-	-	-
016100100100	Office of the Secretary to the State Gove	-	-	-	-	-
016103700100	Yobe State Pilgrims' Commission	-	-	-	-	-
016200200100	Yobe State Hisbah Commission	-	500,000	-	-	500,000
Economic Sector		229,700,000,000	12,065,300,000	50,000,000,000	162,000,000,000	453,765,300,000
021500100100	Ministry of Agriculture & Natural Resourc	-	676,500,000	-	-	676,500,000
021510200100	Agricultural Development Programme (AD	-	250,100,000	-	-	250,100,000
022000100100	Ministry of Finance & Economic Develop	229,700,000,000	1,810,000,000	50,000,000,000	137,000,000,000	418,510,000,000
022000800100	Yobe Internal Revenue Service (YIRS)	-	7,889,400,000	-	-	7,889,400,000
022200100100	Ministry of Commerce, Industry & Touris	-	229,500,000	-	-	229,500,000
022201800200	Yobe Investment Company	-	100,000,000	-	-	100,000,000
022205100100	Small & Medium Scale Industries Credit B	-	-	-	-	-
022205200100	Yobe State Hotels Board	-	1,000,000	-	-	1,000,000
022206100100	Pre-Stress Concrete Pole Industry	-	-	-	-	-
022900100100	Ministry of Transport and Energy	-	85,000,000	-	-	85,000,000
022905300100	Yobe Transport Corporation (Yobe Line)	-	55,000,000	-	-	55,000,000
022905500100	Yobe Road Traffic Agency (YOROTA)	-	99,000,000	-	-	99,000,000
023400100100	Ministry of Works	-	15,300,000	-	25,000,000,000	25,015,300,000
025200100100	Ministry of Water Resources	-	-	-	-	-
025210200100	Yobe State Water Corporation	-	40,000,000	-	-	40,000,000
025300100100	Ministry of Housing & Urban Developmen	-	35,000,000	-	-	35,000,000
025300700100	Fire and Rescue Service	-	3,500,000	-	-	3,500,000
025301000100	Housing & Property Development Corpor	-	322,000,000	-	-	322,000,000
026000300100	Yobe Geographic Information Service (YO	-	228,000,000	-	-	228,000,000
026500100100	Ministry of Livestock Development	-	225,000,000	-	-	225,000,000

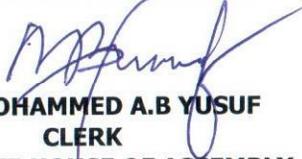
**YOBE STATE GOVERNMENT
2026 APPROVED BUDGET
FINANCE BILL**

Admin Code	Administrative Unit	FAAC (11)	Independent Revenue (12)	Aid & Grants (13)	Other Capital Receipts (14)	Total Revenue
026500200100	Modern Abattoir	-	1,000,000	-	-	1,000,000
Law and Justice Sector		-	1,493,100,000	-	-	1,493,100,000
031801100100	Judicial Service Commission	-	-	-	-	-
031805100100	High Court of Justice	-	15,900,000	-	-	15,900,000
031805200100	Sharia Court Division	-	5,200,000	-	-	5,200,000
031805300100	Sharia Court of Appeal	-	5,000,000	-	-	5,000,000
032600100100	Ministry of Justice	-	1,467,000,000	-	-	1,467,000,000
Social Services Sector		-	2,464,800,000	3,700,000,000	44,000,000,000	50,164,800,000
051300100100	Ministry of Youth, Sports, Social & Comm	-	2,000,000	-	-	2,000,000
051300100200	Yobe State Sports Council	-	10,000,000	-	-	10,000,000
051300100300	Yobe Desert Stars	-	5,000,000	-	-	5,000,000
051400100100	Ministry of Women Affairs	-	-	-	1,000,000,000	1,000,000,000
051700100100	Ministry of Basic & Secondary Education	-	50,000,000	-	22,000,000,000	22,050,000,000
051700300100	State Universal Basic Education Board (S	-	-	3,200,000,000	-	3,200,000,000
051700800100	Yobe State Library Board	-	-	-	-	-
051701000100	Agency for Mass Education	-	100,000	-	-	100,000
052100100100	Ministry of Health & Human Services	-	2,000,000	6,250,000	-	8,250,000
052100200100	Yobe State Contributory Healthcare Mana	-	-	243,750,000	-	243,750,000
052100300100	Yobe State Primary Healthcare Board	-	-	225,000,000	-	225,000,000
052102600100	Yobe State University Teaching Hospital	-	760,000,000	-	-	760,000,000
052110200100	Hospital Management Board (HMB)	-	64,500,000	-	-	64,500,000
052110400100	Shehu Sule College of Nursing & Midwife	-	155,000,000	-	-	155,000,000
052110500100	Health Facilities Inspection & Monitoring	-	65,500,000	-	-	65,500,000
052110600100	College of Health Sciences & Technology	-	130,000,000	-	-	130,000,000
052111500100	Yobe Emergency Medical Ambulance Ser	-	-	25,000,000	-	25,000,000
053500100100	Ministry of Environment	-	24,600,000	-	21,000,000,000	21,024,600,000
053501600100	Yobe State Environmental Protection Age	-	1,000,000	-	-	1,000,000
056300100100	Ministry of Higher Education, Science & T	-	-	-	-	-
056301800100	Mai Idriss Aloomo Polytechnic, Geidam	-	35,100,000	-	-	35,100,000
056302100100	Yobe State University (YSU)	-	770,000,000	-	-	770,000,000
056305600100	Yobe State Scholarship Board	-	10,000,000	-	-	10,000,000
056306500100	Umar Suleiman College of Education, Gas	-	175,000,000	-	-	175,000,000
056306600100	College of Administration, Management &	-	135,000,000	-	-	135,000,000
056306700100	College of Agriculture, Science & Techno	-	25,000,000	-	-	25,000,000
056306800100	College of Education & Legal Studies (CO	-	45,000,000	-	-	45,000,000
SUBTOTAL		229,700,000,000	16,132,000,000	53,700,000,000	206,000,000,000	505,532,000,000
22000100100	Opening Balance	-	-	-	-	10,000,000,000.00
TOTAL REVENUE		229,700,000,000	16,132,000,000	53,700,000,000	206,000,000,000	515,532,000,000

**YOBE STATE GOVERNMENT
2026 APPROVED BUDGET
FINANCE BILL**

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This printed impression has been carefully compared by me with the Bill which has passed the Yobe State House of Assembly and found by me to be the correctly printed copy of the said Bill.



**Barr. MOHAMMED A.B YUSUF
CLERK
YOBE STATE HOUSE OF ASSEMBLY**