

# YOBE STATE GOVERNMENT OF NIGERIA



## APPROVED APPROPRIATION LAW

*2026*

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

I ASSENT THIS *11 30<sup>th</sup>* DAY OF *Dec.* 2025

*M/S*

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

A BILL  
FOR

**A LAW TO PROVIDE FOR THE YOBE STATE APPROPRIATION OF THE SUM OF FIVE HUNDRED AND FIFTEEN BILLION, FIVE HUNDRED AND THIRTY TWO MILLION NAIRA (₦515,532,000,000) FOR THE SERVICES OF THE STATE FOR THE YEAR 2026 AND RELATED MATTERS**

**ENACTED** by Yobe State House of Assembly:

**Citation and Commencement**

1. This Law may be cited as the Yobe State Appropriation Law 2026 and shall come into force on the *15<sup>th</sup>* Day of *Jan.* 2026

**Interpretation**

2. In this law, unless the context otherwise requires:  
"House of Assembly" means Yobe State House of Assembly;  
"Governor" means the Governor of Yobe State;  
"State" means the Yobe State of Nigeria.

**Issue of  
Appropriation of  
₦515,532,000,000**

**Manner and Purpose  
of Appropriation of  
₦515,532,000,000**

**Life Span of the  
Appropriation**

3. The Accountant General shall when authorized to do so by warrants duly signed by the Governor issued from the Consolidated Revenue Fund during the year ending Thirty First December Two Thousand and Twenty-Six, the sum specified by warrants not exceeding in the aggregate ***Five Hundred and Fifteen Billion, Five Hundred and Thirty Two Million Naira*** being the total of the amounts set forth opposite Head/Codes **011100100100 - 056306800100** in the Schedule to this Law.

4. (1) The sum shall be appropriated for the purpose and in the manner expressed in the schedule hereto:  
  
(2) Notwithstanding the provision of section 4, any release of funds or implementation in any way that is not in conformity with the schedule to this law or any virement from one head to another shall be with the prior resolution of the State House of Assembly.

5. Monies appropriated under this law by the State shall lapse on the 31<sup>st</sup> Day of December, 2026

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

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
<b>Administration Sector</b>		<b>11,601,630,000</b>	<b>37,391,703,000</b>	<b>48,993,333,000</b>	<b>16,144,455,000</b>	<b>65,137,788,000</b>
011100100100	Government House	493,188,000	7,559,000,000	8,052,188,000	-	8,052,188,000
011100100200	Deputy Governor's Office	-	1,587,000,000	1,587,000,000	-	1,587,000,000
011100300100	Special Adviser on Budget	-	6,000,000	6,000,000	-	6,000,000
011100300200	Special Adviser on Basic & Secondary E	-	6,000,000	6,000,000	-	6,000,000
011100300300	Special Adviser on Finance	-	6,000,000	6,000,000	-	6,000,000
011100300400	Special Adviser on Legal Matters	-	6,000,000	6,000,000	-	6,000,000
011100300500	Special Adviser on Local Government A	-	6,000,000	6,000,000	-	6,000,000
011100300600	Special Adviser on Housing & Urban De	-	6,000,000	6,000,000	-	6,000,000
011100300700	Special Adviser on Political and Legislat	-	6,000,000	6,000,000	-	6,000,000
011100300800	Special Adviser on Security	-	6,000,000	6,000,000	-	6,000,000
011100300900	Special Adviser on Works	-	6,000,000	6,000,000	-	6,000,000
011100301000	Special Adviser on Health	-	6,000,000	6,000,000	-	6,000,000
011100301100	Special Adviser on Agriculture	-	6,000,000	6,000,000	-	6,000,000
011100301200	Special Adviser on Religious Matters	-	6,000,000	6,000,000	-	6,000,000
011100301300	Special Adviser on Commerce	-	6,000,000	6,000,000	-	6,000,000
011100301400	Special Adviser on Water and Sanitatio	-	6,000,000	6,000,000	-	6,000,000
011100301500	Special Adviser on Transport & Energy	-	6,000,000	6,000,000	-	6,000,000
011100301600	Special Adviser on Humanitarian Affairs	-	6,000,000	6,000,000	-	6,000,000
011100301700	Special Adviser on Environment	-	6,000,000	6,000,000	-	6,000,000
011100301800	Special Adviser on Youth & Sports	-	6,000,000	6,000,000	-	6,000,000
011100301900	Special Adviser on Women Affairs	-	6,000,000	6,000,000	-	6,000,000
011100302000	Special Adviser on Small and Medium E	-	6,000,000	6,000,000	-	6,000,000
011100302100	Special Adviser on Higher Education	-	6,000,000	6,000,000	-	6,000,000
011100302200	Special Adviser on Special Duties	-	6,000,000	6,000,000	-	6,000,000
011100302300	Special Adviser on Inter-Party Affairs	-	6,000,000	6,000,000	-	6,000,000
011100302400	Special Adviser on Wealth and Job Cre	-	6,000,000	6,000,000	-	6,000,000
011100302500	Special Adviser on Community and Soc	-	6,000,000	6,000,000	-	6,000,000
011100302600	Special Adviser on Inter-Governmental	-	6,000,000	6,000,000	-	6,000,000
011100302700	Special Adviser on Investment	-	6,000,000	6,000,000	-	6,000,000
011100302800	Special Adviser on Rural Development	-	6,000,000	6,000,000	-	6,000,000
011100302900	Special Adviser on Policy Delivery	-	6,000,000	6,000,000	-	6,000,000
011100303000	Special Adviser on Rural Electrification	-	6,000,000	6,000,000	-	6,000,000
011100303100	Special Adviser on Livestock Developm	-	6,000,000	6,000,000	-	6,000,000
011100500100	Sustainable Development Goals (SDG)	-	2,000,000,000	2,000,000,000	150,000,000	2,150,000,000
011101000100	Bureau for Public Procurement (BPP)	58,178,000	135,000,000	193,178,000	300,000,000	493,178,000
011200300100	House of Assembly	527,800,000	4,618,000,000	5,145,800,000	1,727,000,000	6,872,800,000
011200400100	House of Assembly Service Commissio	128,400,000	133,200,000	261,600,000	-	261,600,000
012300100100	Ministry of Home Affairs, Information &	180,249,000	241,271,000	421,520,000	530,000,000	951,520,000
012300300100	Yobe State Television (Ytv)	229,838,000	63,047,000	292,885,000	80,000,000	372,885,000
012300400100	Yobe Broadcasting Corporation (YBC)	254,283,000	48,351,000	302,634,000	2,193,000,000	2,495,634,000

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

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
012301300100	Yobe State Printing Corporation	45,952,000	8,175,000	54,127,000	212,000,000	266,127,000
012305700100	Yobe State Council for Arts & Culture	101,873,000	65,829,000	167,702,000	90,000,000	257,702,000
012500100100	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
014000100100	Office of the State Auditor-General	185,900,000	283,700,000	469,600,000	70,000,000	539,600,000
014000200100	Office of the LG Auditor-General	183,100,000	48,613,000	231,713,000	90,000,000	321,713,000
014000300100	Audit Service Board	44,910,000	50,000,000	94,910,000	90,500,000	185,410,000
014700100100	Civil Service Commission	135,078,000	81,146,000	216,224,000	30,000,000	246,224,000
014800100100	State Independent Electoral Commission	28,472,000	104,000,000	132,472,000	15,000,000	147,472,000
014900100100	Local Government Service Commission	110,506,000	42,790,000	153,296,000	40,000,000	193,296,000
014903500100	Local Government Pension Board	55,330,000	6,450,000	61,780,000	34,000,000	95,780,000
016100100100	Office of the Secretary to the State Government	4,000,712,000	10,974,269,000	14,974,981,000	5,310,955,000	20,285,936,000
016100200100	Unicef Coordinator	-	610,000	610,000	-	610,000
016100300100	Landscape Unit	-	305,000	305,000	-	305,000
016100400100	National Volunteer Unit	-	130,000	130,000	-	130,000
016100500100	Maintenance Unit	-	305,000	305,000	-	305,000
016100600100	Lagos Liaison Office	-	6,000,000	6,000,000	-	6,000,000
016100700100	Kaduna Liaison Office	-	7,812,000	7,812,000	-	7,812,000
016100800100	Abuja Liaison Office	-	113,400,000	113,400,000	-	113,400,000
016100900100	Maiduguri Liaison Office	-	3,000,000	3,000,000	-	3,000,000
016101100100	Yobe State Agency for Community and Social Services	20,000,000	127,000,000	147,000,000	53,000,000	200,000,000
016103700100	Yobe State Pilgrims' Commission	72,257,000	3,542,000,000	3,614,257,000	270,000,000	3,884,257,000
016200100100	Ministry of Religious Affairs	156,816,000	1,035,000,000	1,191,816,000	1,041,000,000	2,232,816,000
016200100200	Yobe Mosque & Islamic Centre	208,788,000	6,300,000	215,088,000	-	215,088,000
016200200100	Yobe State Hisbah Commission	300,000,000	560,000,000	860,000,000	63,000,000	923,000,000
	<b>Economic Sector</b>	<b>22,737,619,000</b>	<b>60,959,210,000</b>	<b>83,696,829,000</b>	<b>152,802,625,000</b>	<b>236,499,454,000</b>
021500100100	Ministry of Agriculture & Natural Resources	2,936,000,000	7,835,000,000	10,771,000,000	11,920,000,000	22,691,000,000
021510200100	Agricultural Development Programme (ADP)	353,569,000	195,500,000	549,069,000	210,000,000	759,069,000
021511000100	Fertilizer Blending Plant	30,000,000	17,150,000	47,150,000	246,000,000	293,150,000
022000100100	Ministry of Finance & Economic Development	1,031,663,000	587,196,000	1,618,859,000	510,000,000	2,128,859,000
022000100300	Miscellaneous Expenses Unit	2,211,400,000	11,251,500,000	13,462,900,000	-	13,462,900,000
022000100400	Consolidated Revenue Fund Charges Unit	11,614,400,000	18,530,000,000	30,144,400,000	-	30,144,400,000
022000200100	Debt Management Office (DMO)	-	450,000	450,000	-	450,000
022000700100	Office of the Accountant-General	-	31,155,000	31,155,000	-	31,155,000
022000700200	Project Financial Management Unit	-	450,000	450,000	-	450,000
022000700400	Efficiency Unit	-	300,000	300,000	-	300,000
022000800100	Yobe Internal Revenue Service (YIRS)	244,536,000	1,802,664,000	2,047,200,000	564,000,000	2,611,200,000
022200100100	Ministry of Commerce, Industry & Tourism	277,366,000	628,600,000	905,966,000	24,385,000,000	25,290,966,000
022201800100	Yobe State Agency for Public Private Partnership	-	2,261,550,000	2,261,550,000	172,000,000	2,433,550,000
022205100100	Small & Medium Scale Industries Credit Board	39,283,000	9,725,000	49,008,000	2,000,000,000	2,049,008,000
022205200100	Yobe State Hotels Board	56,054,000	-	56,054,000	148,000,000	204,054,000
022205900100	Yobe State Micro-Finance Bank	40,000,000	400,000,000	440,000,000	-	440,000,000

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

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
022206100100	Pre-Stress Concrete Pole Industry	3,879,000	10,000,000	13,879,000	68,000,000	81,879,000
022700100100	Ministry of Wealth Creation, Empowerment and Social Services	36,979,000	2,220,000,000	2,256,979,000	1,610,000,000	3,866,979,000
022800700100	Information Technology Development	3,000,000	251,000,000	254,000,000	1,500,000,000	1,754,000,000
022900100100	Ministry of Transport and Energy	388,700,000	187,400,000	576,100,000	13,770,000,000	14,346,100,000
022900300100	Rural Electrification Board (REB)	382,500,000	1,500,000,000	1,882,500,000	5,500,000,000	7,382,500,000
022905500100	Yobe Road Traffic Agency (YOROTA)	30,000,000	100,000,000	130,000,000	100,000,000	230,000,000
022905600100	Cargo Airport Agency	-	520,000,000	520,000,000	-	520,000,000
023400100100	Ministry of Works	624,418,000	34,574,000	658,992,000	39,138,000,000	39,796,992,000
023400400100	Yobe Road Maintenance Agency (YORMA)	-	6,000,000	6,000,000	6,150,000,000	6,156,000,000
023400500100	Rural Road Fund Authority	-	244,125,000	244,125,000	-	244,125,000
023400600100	Rural Access Road Authority	-	5,250,555,000	5,250,555,000	18,000,000,000	23,250,555,000
023800100100	Ministry of Budget & Economic Planning	228,658,000	3,003,903,000	3,232,561,000	1,222,000,000	4,454,561,000
023800100200	Budget Monitoring & Inspection Unit	-	3,300,000	3,300,000	-	3,300,000
023800100800	Open Government Partnership (OGP) Cell	-	200,550,000	200,550,000	-	200,550,000
023800100400	Donor Coordination Unit	-	6,000,000	6,000,000	-	6,000,000
023800100500	New Partnership for African Development	-	13,500,000	13,500,000	-	13,500,000
023800100600	State Development Plan (SDP) Unit	-	400,000,000	400,000,000	-	400,000,000
023800100700	Human Capital Development & Demography	-	363,700,000	363,700,000	-	363,700,000
023800400100	State Bureau of Statistics (SBS)	-	938,510,000	938,510,000	420,000,000	1,358,510,000
025000100100	Fiscal Responsibility Board (FRB)	63,329,000	196,350,000	259,679,000	255,400,000	515,079,000
025200100100	Ministry of Water Resources	121,446,000	64,030,000	185,476,000	3,695,000,000	3,880,476,000
025210200100	Yobe State Water Corporation	663,518,000	250,000,000	913,518,000	1,550,000,000	2,463,518,000
025210300100	Rural Water Supply & Sanitation Agency	218,203,000	65,000,000	283,203,000	2,722,225,000	3,005,428,000
025300100100	Ministry of Housing & Urban Development	267,185,000	72,000,000	339,185,000	7,638,000,000	7,977,185,000
025300700100	Fire and Rescue Service	322,499,000	161,125,000	483,624,000	530,000,000	1,013,624,000
025301000100	Housing & Property Development Corporation	91,583,000	91,000,000	182,583,000	1,650,000,000	1,832,583,000
026000300100	Yobe Geographic Information Service (YGIS)	457,451,000	99,750,000	557,201,000	2,026,000,000	2,583,201,000
026500100100	Ministry of Livestock Development	-	970,000,000	970,000,000	4,680,000,000	5,650,000,000
026500200100	Modern Abattoir	-	48,600,000	48,600,000	288,000,000	336,600,000
026500300100	Pilot Livestock	-	136,998,000	136,998,000	135,000,000	271,998,000
	<b>Law and Justice Sector</b>	<b>2,814,643,000</b>	<b>1,345,155,000</b>	<b>4,159,798,000</b>	<b>1,448,000,000</b>	<b>5,607,798,000</b>
031801100100	Judicial Service Commission	72,400,000	37,300,000	109,700,000	55,000,000	164,700,000
031805100100	High Court of Justice	1,065,300,000	397,805,000	1,463,105,000	580,000,000	2,043,105,000
031805200100	Sharia Court Division	564,082,000	63,700,000	627,782,000	110,000,000	737,782,000
031805300100	Sharia Court of Appeal	377,378,000	238,000,000	615,378,000	555,000,000	1,170,378,000
031805400300	Rent Tribunal	-	10,600,000	10,600,000	-	10,600,000
031805400400	Sanitation Court	-	10,900,000	10,900,000	-	10,900,000
031805400500	Revenue Court	-	10,120,000	10,120,000	-	10,120,000
032600100100	Ministry of Justice	715,900,000	185,000,000	900,900,000	68,000,000	968,900,000
032600100200	Prerogative of Mercy	19,583,000	85,700,000	105,283,000	80,000,000	185,283,000
032600200100	Justice Sector Reform Team (JSRT)	-	33,000,000	33,000,000	-	33,000,000

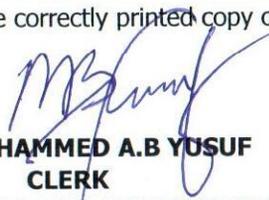
**YOBE STATE GOVERNMENT  
2026 APPROVED BUDGET  
APPROPRIATION BILL**

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
032600200200	Victim Support Fund Office	-	193,030,000	193,030,000	-	193,030,000
032605100200	Administration of Justice	-	80,000,000	80,000,000	-	80,000,000
<b>Social Services Sector</b>		<b>48,875,108,000</b>	<b>37,903,282,000</b>	<b>86,778,390,000</b>	<b>121,508,570,000</b>	<b>208,286,960,000</b>
051300100100	Ministry of Youth, Sports, Social & Conf	631,100,000	336,400,000	967,500,000	9,495,000,000	10,462,500,000
051300100200	Yobe State Sports Council	206,100,000	256,000,000	462,100,000	-	462,100,000
051300100300	Yobe Desert Stars	134,621,000	255,400,000	390,021,000	-	390,021,000
051305200100	NYSC Fika	-	1,150,000	1,150,000	-	1,150,000
051305300100	Yobe State Commission for Persons wi	-	655,000,000	655,000,000	250,000,000	905,000,000
051400100100	Ministry of Women Affairs	202,558,000	1,275,500,000	1,478,058,000	737,000,000	2,215,058,000
051700100100	Ministry of Basic & Secondary Educatio	191,788,000	9,556,451,000	9,748,239,000	18,823,000,000	28,571,239,000
051700100200	French, Kanuri & Arabic Centre	-	2,000,000	2,000,000	-	2,000,000
051700300100	State Universal Basic Education Board	2,206,534,000	694,000,000	2,900,534,000	7,000,000,000	9,900,534,000
051700800100	Yobe State Library Board	162,782,000	8,400,000	171,182,000	100,000,000	271,182,000
051701000100	Agency for Mass Education	565,590,000	27,400,000	592,990,000	19,000,000	611,990,000
051703000100	Zonal Inspectorate	-	1,351,000	1,351,000	-	1,351,000
051703100100	Arabic & Islamic Education Board	70,800,000	1,240,000,000	1,310,800,000	612,658,000	1,923,458,000
051705400100	Teaching Service Board	6,749,187,000	457,560,000	7,206,747,000	200,000,000	7,406,747,000
051705500100	Science & Technical Schools Board	2,892,311,000	275,500,000	3,167,811,000	301,000,000	3,468,811,000
051706400100	Educational Resource Centre	-	10,550,000	10,550,000	-	10,550,000
052100100100	Ministry of Health & Human Services	2,468,970,000	739,200,000	3,208,170,000	22,653,000,000	25,861,170,000
052100100200	Epidemiological Unit	-	600,000	600,000	-	600,000
052100100300	National Programme on Immunisation	-	600,000	600,000	-	600,000
052100200100	Yobe State Contributory Healthcare Ma	20,000,000	453,750,000	473,750,000	95,000,000	568,750,000
052100300100	Yobe State Primary Healthcare Board	1,385,400,000	2,106,000,000	3,491,400,000	10,675,000,000	14,166,400,000
052102600100	Yobe State University Teaching Hospita	3,684,200,000	615,000,000	4,299,200,000	5,627,000,000	9,926,200,000
052103300100	Yobe State Aids Control Agency (YOSA)	-	574,550,000	574,550,000	20,000,000	594,550,000
052110200100	Hospital Management Board (HMB)	11,458,400,000	795,500,000	12,253,900,000	6,643,000,000	18,896,900,000
052110400100	Shehu Sule College of Nursing & Midwi	566,600,000	420,000,000	986,600,000	3,363,000,000	4,349,600,000
052110500100	Health Facilities Inspection & Monitorin	70,722,000	146,000,000	216,722,000	350,000,000	566,722,000
052110600100	College of Health Sciences & Technolo	292,700,000	115,000,000	407,700,000	350,000,000	757,700,000
052110700100	Family Support MCHC	-	2,250,000	2,250,000	-	2,250,000
052111300100	Yobe State Drugs & Medical Consumab	140,953,000	232,000,000	372,953,000	200,000,000	572,953,000
052111500100	Yobe Emergency Medical Ambulance S	125,251,000	278,942,000	404,193,000	681,412,000	1,085,605,000
053500100100	Ministry of Environment	1,180,600,000	5,073,900,000	6,254,500,000	19,158,000,000	25,412,500,000
053501600100	Yobe State Environmental Protection A	846,100,000	309,800,000	1,155,900,000	1,500,000,000	2,655,900,000
053505600100	North East Arid Zone Development Pro	58,813,000	220,440,000	279,253,000	545,000,000	824,253,000
053505700100	Afforestation Programme	-	6,800,000	6,800,000	86,000,000	92,800,000
053505800100	Great Green World Agency	-	250,000,000	250,000,000	500,000,000	750,000,000
055100100100	Ministry for Local Government & Chieft	117,989,000	50,000,000	167,989,000	150,000,000	317,989,000
055100200100	Emirate Council	489,133,000	-	489,133,000	-	489,133,000
055400100100	Ministry of Humanitarian Affairs & Disa	74,675,000	3,888,973,000	3,963,648,000	236,000,000	4,199,648,000

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

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
055400800100	State Emergency Management Agency	-	2,005,000,000	2,005,000,000	-	2,005,000,000
056300100100	Ministry of Higher Education, Science &	82,866,000	858,000,000	940,866,000	2,850,000,000	3,790,866,000
056300100300	Remedial Programme	-	1,500,000	1,500,000	-	1,500,000
056301800100	Mai Idriss Aloomo Polytechnic, Geidam	874,600,000	264,500,000	1,139,100,000	525,000,000	1,664,100,000
056302100100	Yobe State University (YSU)	5,606,623,000	1,047,560,000	6,654,183,000	5,039,000,000	11,693,183,000
056305600100	Yobe State Scholarship Board	66,614,000	1,941,500,000	2,008,114,000	10,000,000	2,018,114,000
056306500100	Umar Suleiman College of Education, C	1,900,828,000	118,500,000	2,019,328,000	830,000,000	2,849,328,000
056306600100	College of Administration, Managemen	1,449,100,000	143,500,000	1,592,600,000	506,500,000	2,099,100,000
056306700100	College of Agriculture, Science & Techn	982,800,000	92,255,000	1,075,055,000	878,000,000	1,953,055,000
056306800100	College of Education & Legal Studies (C	917,800,000	99,000,000	1,016,800,000	500,000,000	1,516,800,000
<b>TOTAL EXPENDITURE</b>		<b>86,029,000,000</b>	<b>137,599,350,000</b>	<b>223,628,350,000</b>	<b>291,903,650,000</b>	<b>515,532,000,000</b>

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**