



ADAMAWA STATE 2019 CITIZENS BUDGET DOCUMENT

“BUDGET OF NEXT LEVEL”

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INTRODUCTION

WHAT IS A BUDGET?

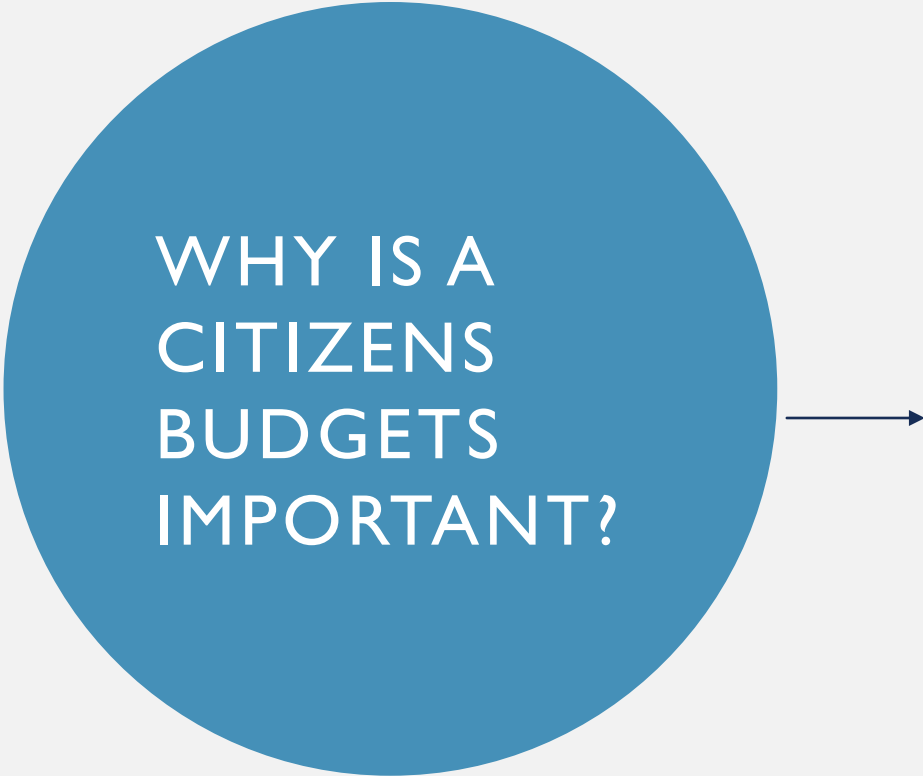

A budget shows what the government expects to collect as revenue, what grants it expects to receive, how much it expects to save or borrow, and what the government plans to spend on. A budget is a document that contains details about how the government plans to spend our communal wealth – the taxpayers' money. Federal, state and local governments all have a budget document which is called an Appropriation Act.

In a democracy, every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services.



WHAT IS A CITIZENS BUDGET?

A Citizens Budgets is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and length and be presented in a number of ways, ranging from a simple brochure to a comprehensive report. Citizens Budgets should also be accessible by the general public, including being published online on an official state website.



WHY IS A CITIZENS BUDGETS IMPORTANT?

Every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services. State governments must ensure that citizens have a good understanding of how the budget directly affects their lives.

Citizens budgets foster a greater understanding of how public funds are utilized, especially if the information presented is a more accessible format than standard government budgets.

Although they are not meant to replace more detailed budget documents, they are important for informing citizens and civil society and contributes to the effort of increasing government accountability on how it manages public money.

BUDGET GLOSSARY

TOTAL BUDGET EXPENDITURE

Total amount of budget for the given year. It is the summation of both the Recurrent Expenditure + Capital Expenditure as approved by the Executive Governor.

TOTAL BUDGET REVENUE AND GRANTS

The summation of all funds the State Government intends to collect as revenues and receive as grants.



**BUDGET
DEFICIT**

A deficit occurs when the expenditure figure is higher than the revenue and grants figure

**TOTAL BUDGET
FINANCING**

This is the summation of all the financing the government intends to raise through loans, sales of government assets or other deficit financing items.



**FINANCING
GAP**

→ The difference between budget deficit and total budget financing. In general, there should be no financing gap in the approved budget.

REVENUE

→ Revenue is all the amount of money the government believes it will collect during the year from recurring taxes, levies and fees; put simply, this refers to money collected on behalf of citizens. States in Nigeria receive a share of revenues collected federally such as oil revenues, corporate income taxes, VAT and excises and duties.



GRANTS

A grant is one of the government's source of funds for funding ideas and projects to provide public services, stimulate the economy, and benefit the general public. Grants could be either from foreign or domestic and is normally provided for a specific project and set of expenditures. Grants are not borrowing/loans so do not need to be paid back after it has been used for the intended project and set of expenditures.



LOANS

Another source of funds for the government to finance the budget is a loan. Government borrows to finance its annual budget generally when revenues and grants are not enough to fund all the expenditures in the budget. Loans could be domestic and or foreign sources. Loans can be for a specific project or set of expenditures or could be used to finance the general budget expenditures.



**RECURRENT
EXPENDITURE**

Recurrent Expenditure: This comprises of Personnel Cost, Overhead Cost and Consolidated Revenue Fund Charges .

- ❑ **Personnel Cost** refers to payments of wages, salaries and other allowances that Government pay to its workers (civil servants).
- ❑ **Overhead Costs** refers to payments of electricity bills, repairs, maintenance, purchase of diesel, office stationeries etc.);
- ❑ **Consolidated Revenue Fund Charges;** These are payments made to political office holders, loan repayments, pension and gratuity, transfer to Local governments (UBE & Pension), etc.



**CAPITAL
EXPENDITURE**

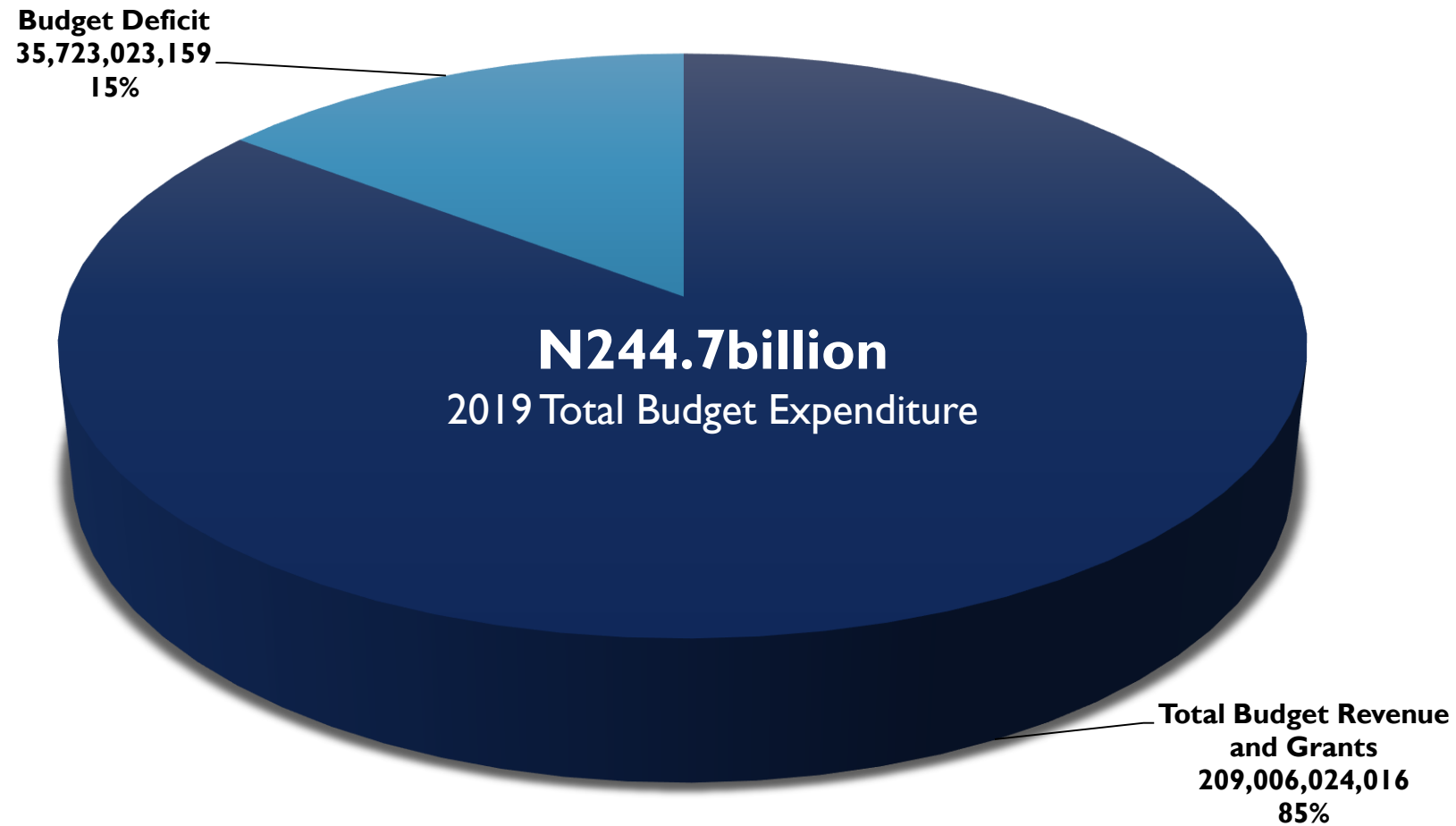
Capital Expenditure is money spent by Government to acquire or build fixed capital assets, land or intangible assets. Examples of Capital Expenditure are building of schools, hospitals, roads, or buying of tractors, security vehicles and equipment, etc.



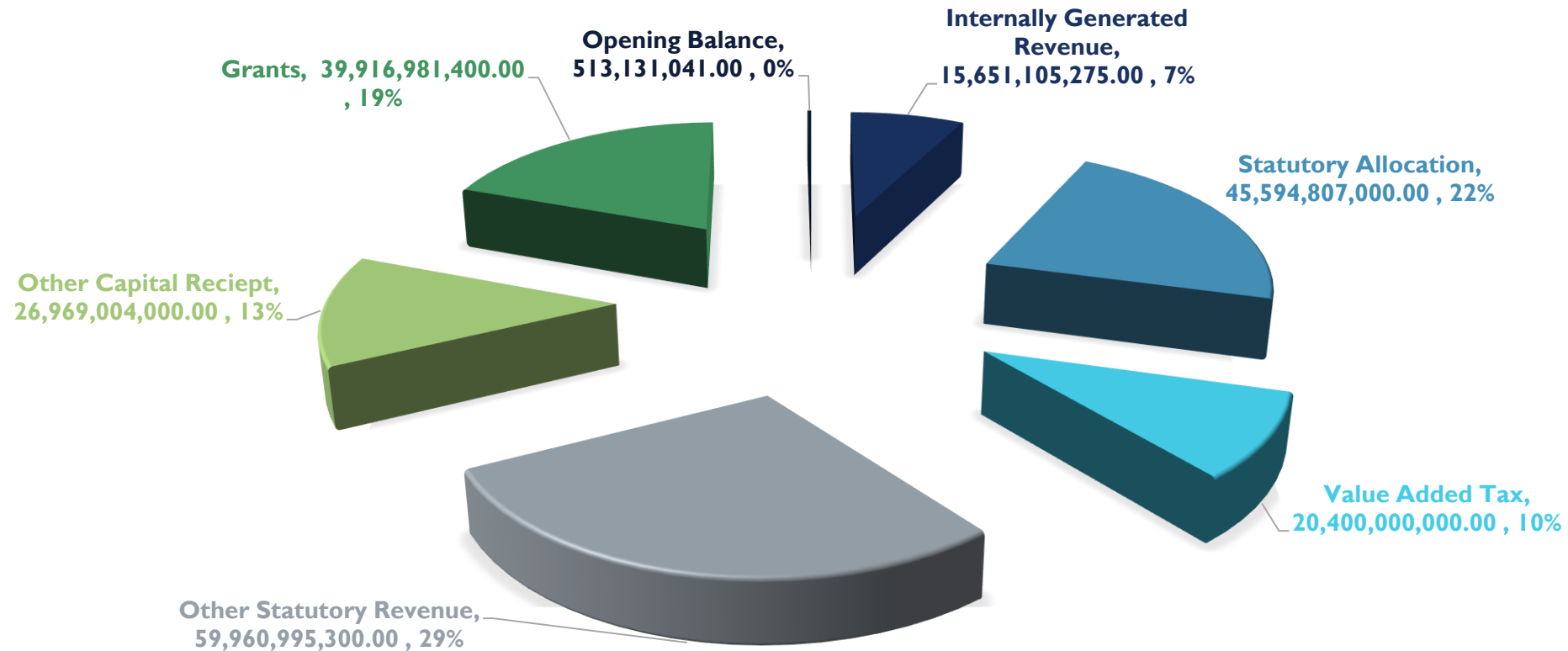
**SECTORAL
ALLOCATION:**

These are expenditure allocated to different ministries, departments and agencies (MDAs). Each MDA will have an approved budget of recurrent and capital expenditure as part of the overall approved State Government Budget to run its daily activities as well as carry out projects associated with them respectively.

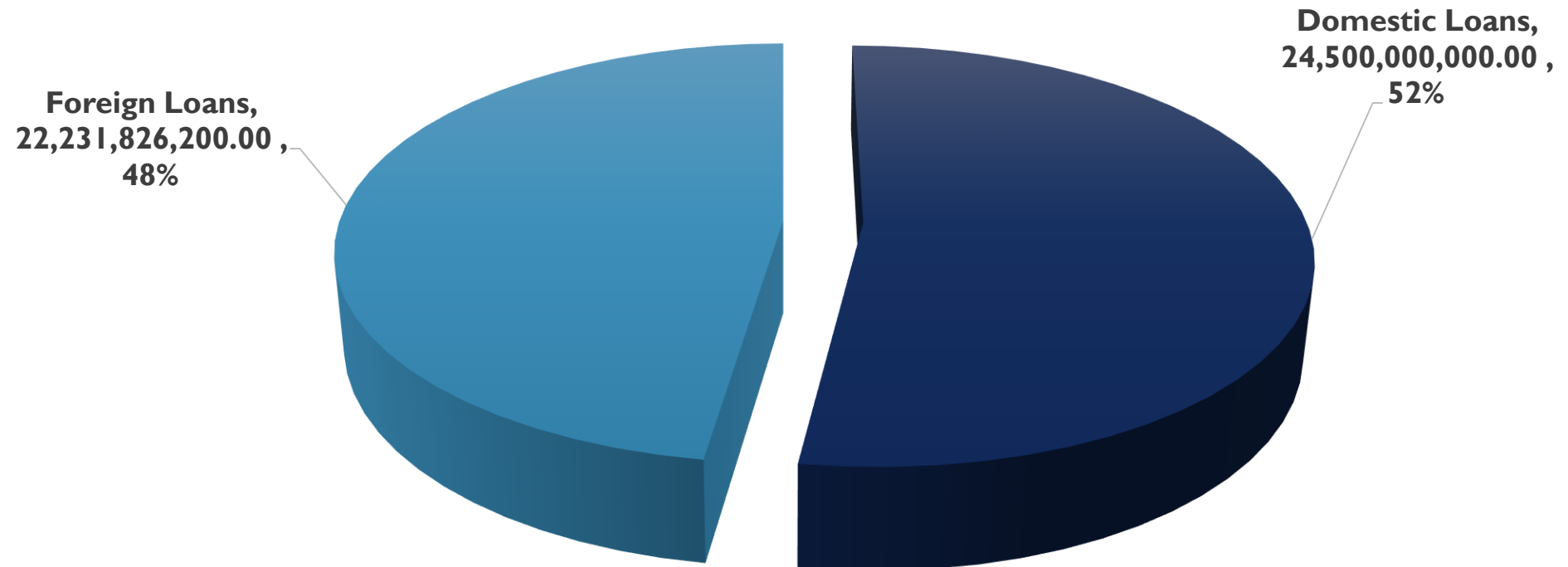
2019 BUDGET GENERAL FRAMEWORK



WHERE WILL THE MONEY COME FROM?



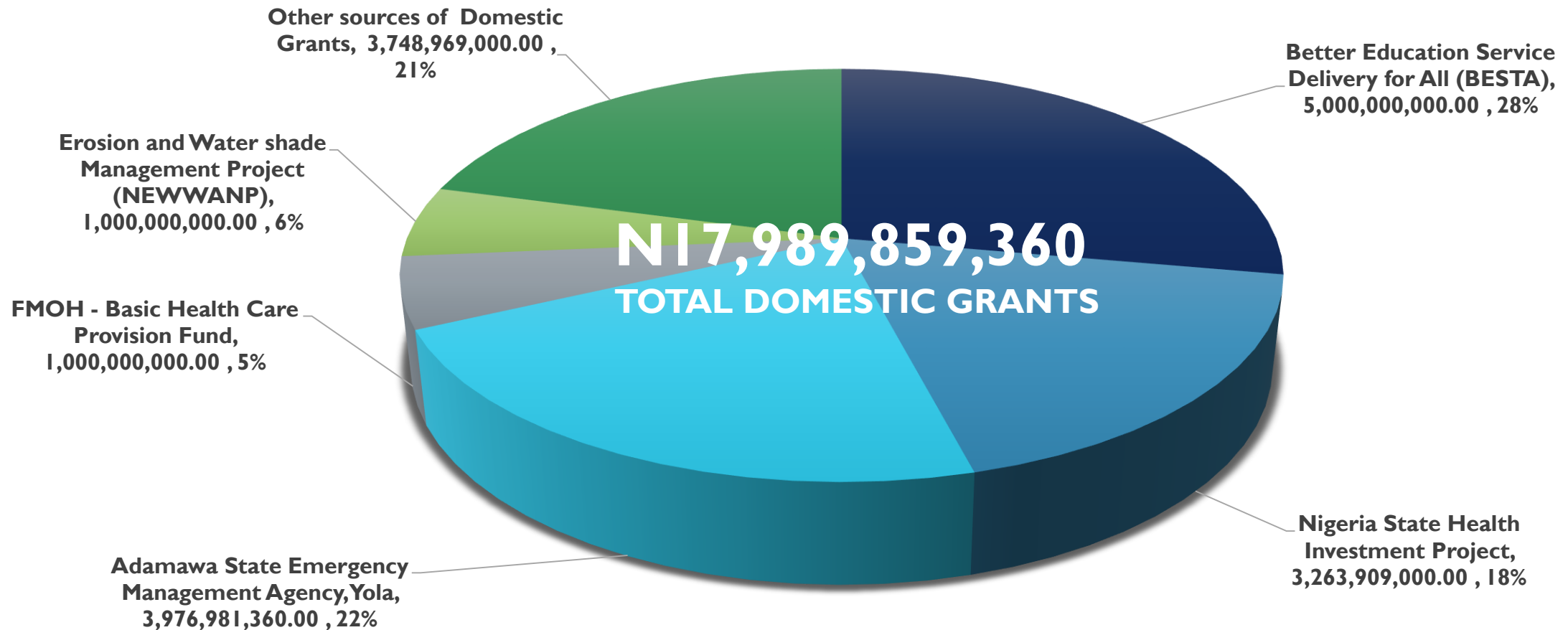
BUDGET DEFICIT FINANCING



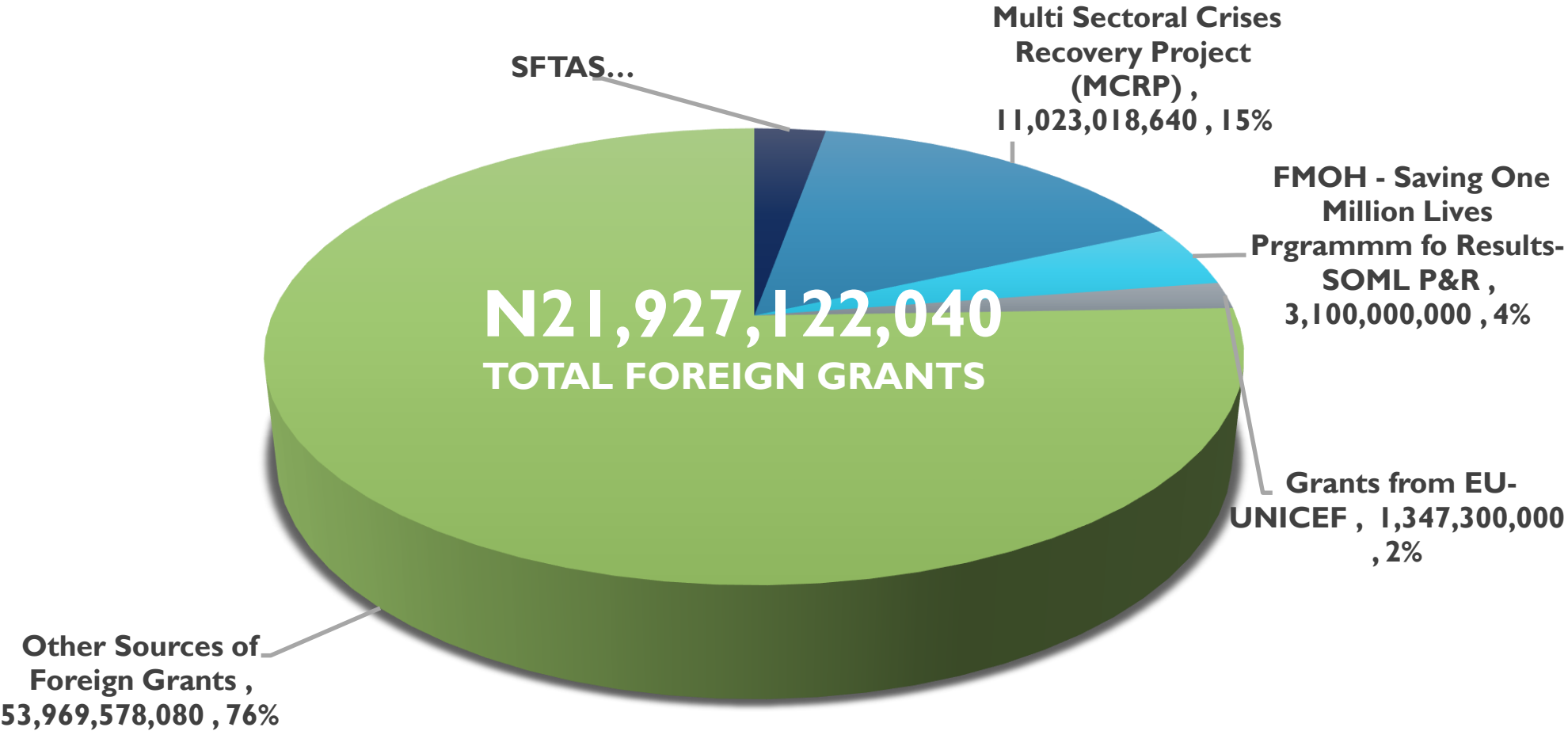
GRANTS



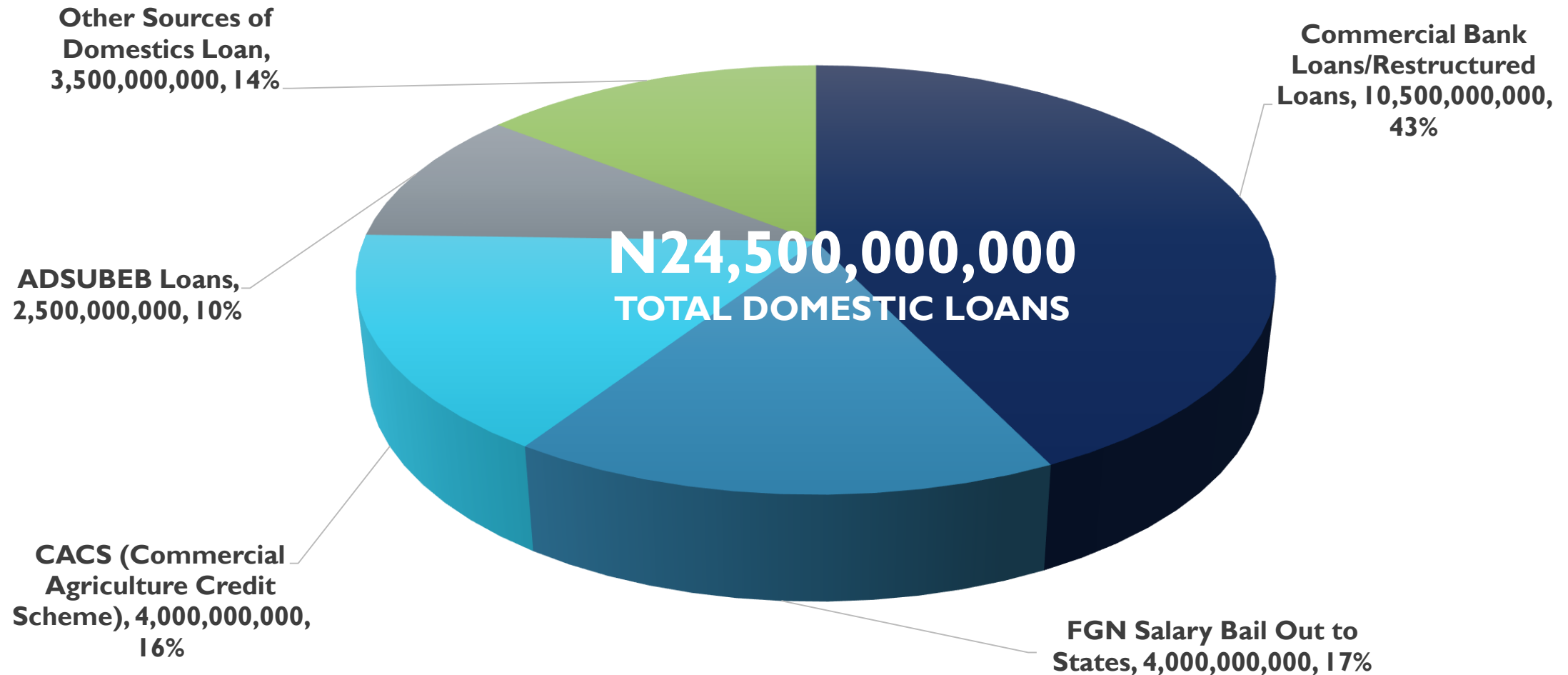
SOURCES OF DOMESTIC GRANTS



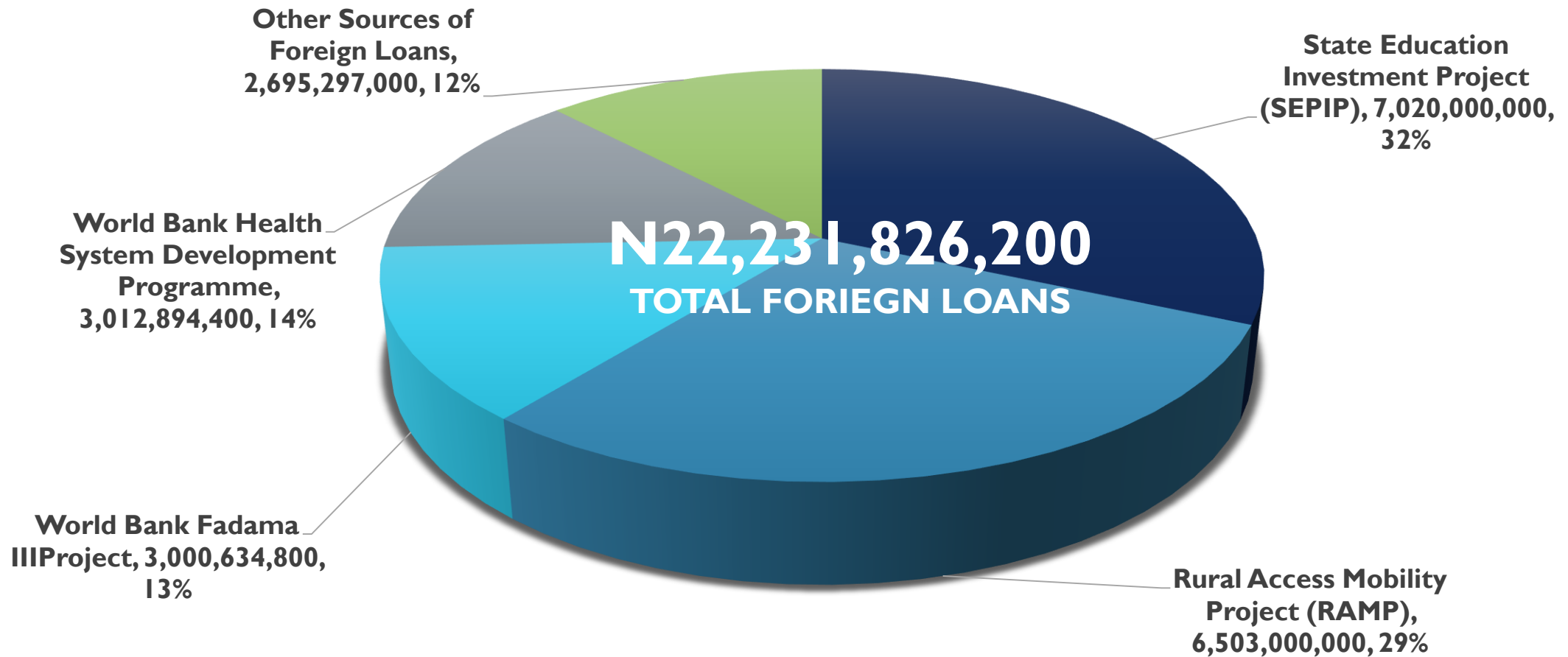
SOURCES OF FOREIGN GRANTS



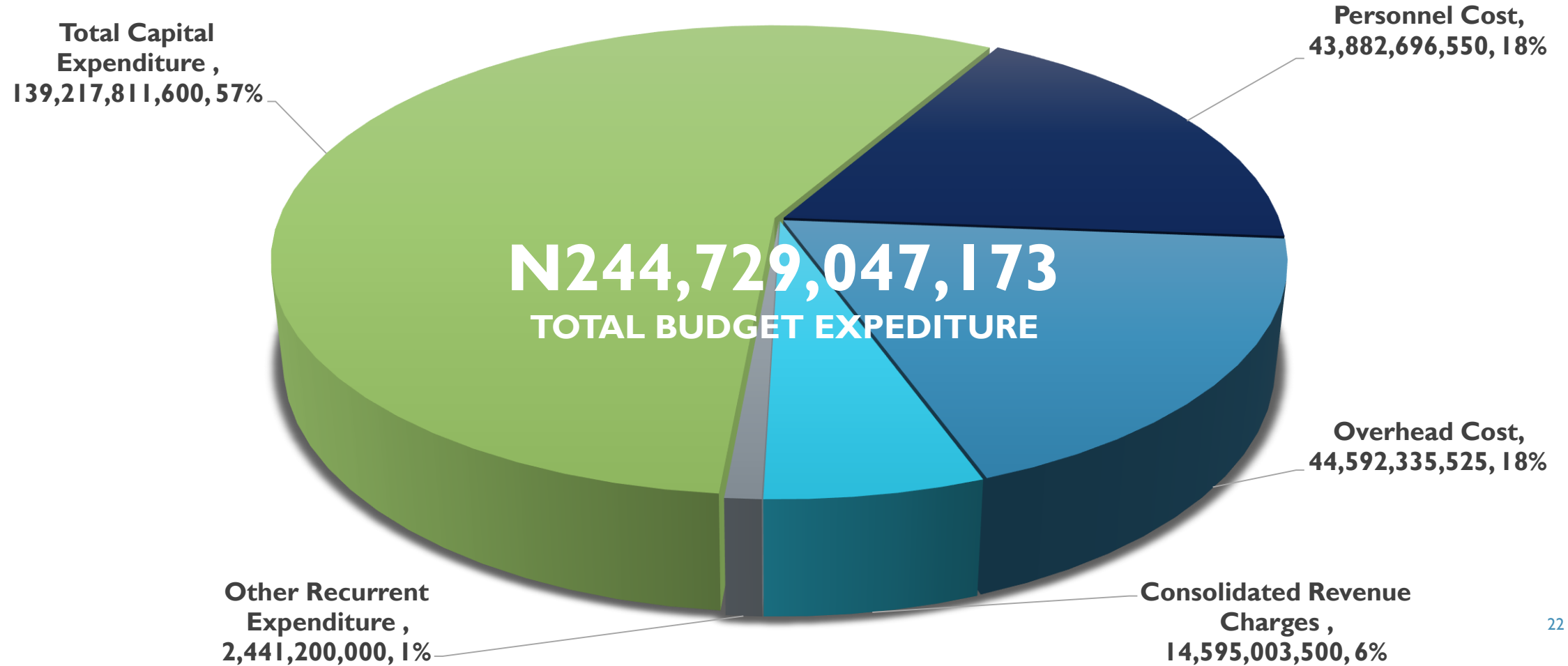
SOURCES OF DOMESTIC LOANS



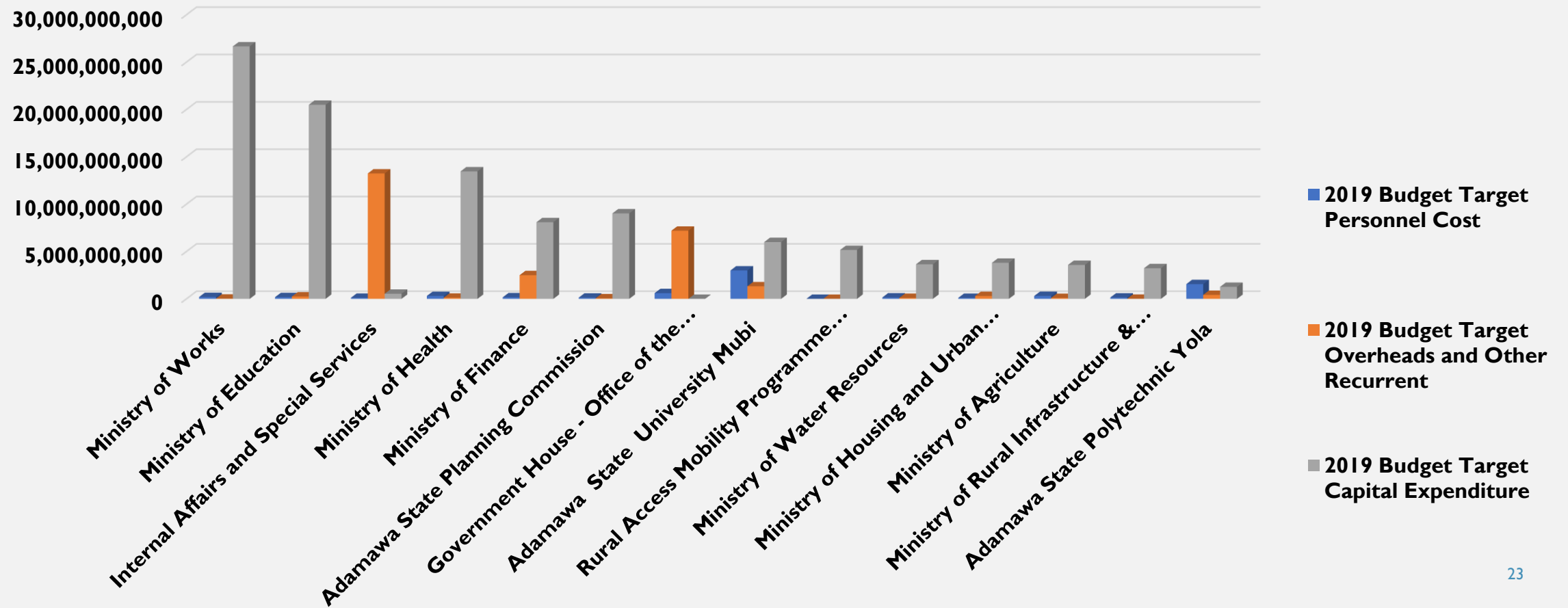
SOURCES OF FOREIGN LOANS



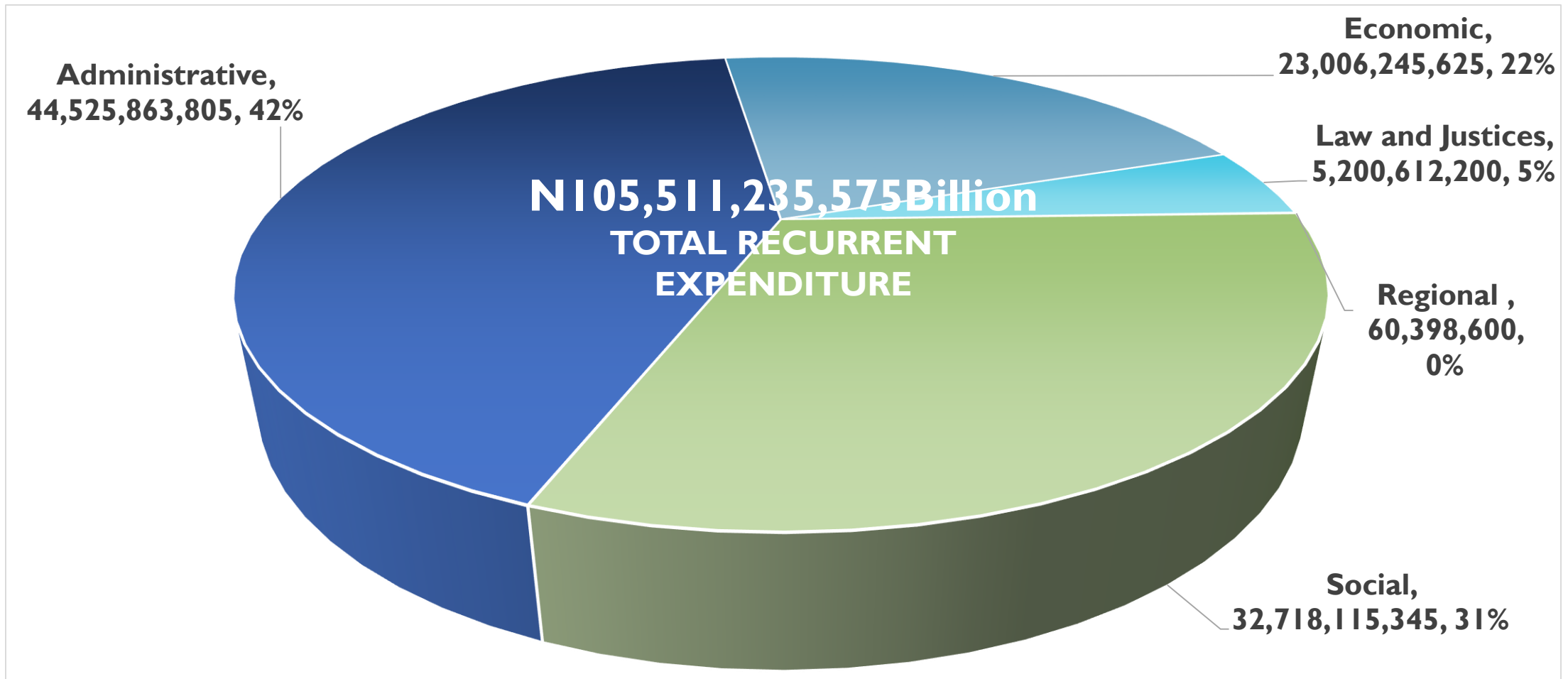
WHERE DOES THE MONEY GO?



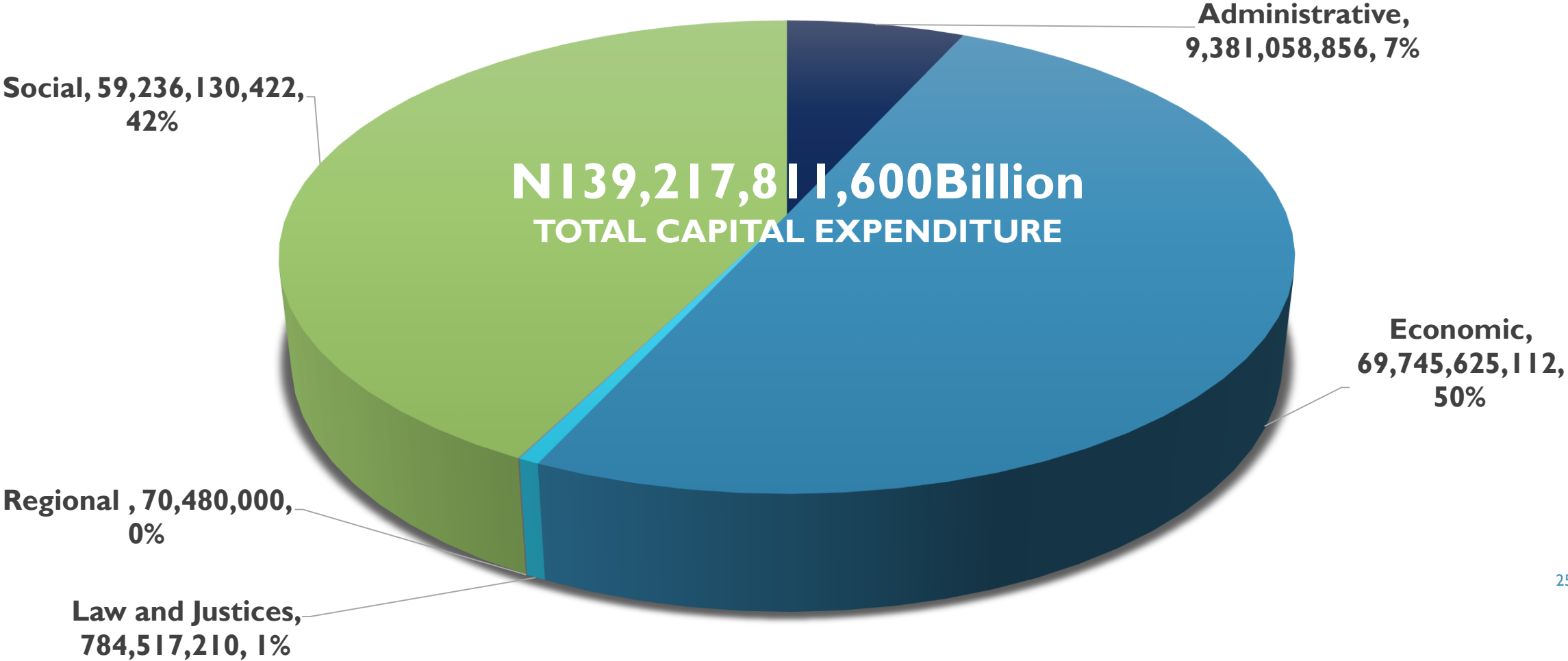
TOP MDAs BUDGETED EXPENDITURE ALLOCATION



RECURRENT EXPENDITURE ALLOCATION BY SECTORS



CAPITAL EXPENDITURE ALLOCATION BY SECTORS



2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/ Agency	Location	Amount (N)
Adamawa State Education Investment Programme (ADSIPEP)	Ministry of Education	Adamawa North, South and Central	7,020,000,000
Construction of 361.7km Rural Roads across the 3 Sen. Zone and 19No. River Crossing	Rural Access and Mobility Project (RAMP)	Adamawa North, South and Central	5,165,872,290
Purchase of Motor Vehicles	Ministry of Finance	Yola North	4,474,328,220
Design and Construction of Mubi Airport	Ministry of Works	Mubi North	3,000,000,000
Multi-Sectoral Crisis Recovery Programme (MCRP)	Adamawa State Planning Commission	Adamawa North, South and Central	3,000,000,000
State GCCC for School Development (2019-2021)- ADSUBEB	Adamawa State Planning Commission	Yola North	2,063,852,754

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/Agency	Location	Amount(N)
3000ha Project in 3No. Senatorial Districts in the State	Ministry of Agriculture	Adamawa North, South and Central	1,500,000,000
Construction of Kiri Junction-Kiri Shelleng Road (37.5km)	Ministry of Works	Shelleng	1,500,000,000
State Fiscal Transparency, Accountability and Sustainability Programme (SFTAS)	Ministry of Finance	Adamawa North, South and Central	1,400,000,000
Purchase of assrted Fertilizer and Distribution (25% subsidy)	Ministry of Agriculture	Adamawa North, South and Central	1,300,000,000
Hospital Equipment (New)	Ministry of Health	Yola North	1,200,000,000
Completion of House of Assembly Office Extension	House of Assembly Commission	Yola North	1,000,000,000

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/ Agency	Location	Amount (N)
Adamawa State Constituency Projects	Ministry of Finance	Adamawa North, South and Central	1,000,000,000
Construction of Internal Road Network in ADSU	Adamawa State University Mubi	Mubi North	1,000,000,000
Yola International Hotel	Ministry of Culture and Tourism	Yola North	1,000,000,000
State GCCC on Erosion and Water shade Management Project (NE	Adamawa State Planning Commission	Adamawa North, South and Central	1,000,000,000
Saving One Million Lives Prgrammm fo Results (SOML)	Ministry of Health	Adamawa North, South and Central	1,000,000,000
Constr of Girei-Pariya-Wurobokki-Malabu road with a spur to	Ministry of Works	Girei	1,000,000,000
Redes. & Constr. of 10,000 Cap.state sport comp. along Nm Rd	Ministry of Youths and Sports	Yola South	905,000,000

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/ Agency	Location	Amount (N)
TET Fund Activities	Adamawa State Polytechnic	Yola North	900,000,000
Local Government Election	State Independent Electoral Commission	Adamawa North, South and Central	868,935,198
SDG Conditional Grants Scheme (CGS) to State	Sustainable Development Goals (SDGs)	Adamawa North, South and Central	800,000,000
State Poverty Alleviation Programme	Secretary to the State Government Office	Adamawa North, South and Central	760,000,000
Construction of Multi - Purpose Dam at Mayo-Inne Fufore	Ministry of Water Resources	Fufore	700,819,940
Reconstruction of Sebore-Tola-Binyere Rd (WBA Road Project)	Ministry of Works	Mayobelwa	700,000,000

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/ Agency	Location	Amount (N)
Payment of WAEC, NECO Exams	Ministry of Education	Adamawa North, South and Central	700,000,000
Provision of Street Light in Jimeta-Yola	Ministry of Housing and Urban Development	Yola North	666,494,111
Consultancy/Renovation and Furnishing of Government Lodge JI	Ministry of Housing and Urban Development	Yola North	660,000,000
Control of Non communicable Diseases	Ministry of Health	Adamawa North, South and Central	656,000,000
Construction of Ganye Township Roads (Bwagai - Shangashi) 6.0km	Ministry of Works	Ganye	600,000,000
Establishment/Completion of 2 No.Cottage Hospitals	Ministry of Health	Yola North	600,000,000

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/ Agency	Location	Amount (N)
State Health Insurance Scheme (Full Take-off)	Ministry of Health	Adamawa North, South and Central	600,000,000
Purchase of Land Clearing Equipment	Adamawa Agricultural Mechanization Authority	Yola North	560,000,000
Micro-Credit for Social Change	Secretary to the State Government Office	Adamawa North, South and Central	525,000,000
Construction of Toza Bridge in Karlahi	Ministry of Works	Fufore	505,000,000
Purchase of Land Preparation Equipment	Adamawa Agricultural Mechanization Authority	Yola North	500,000,000
Recapitalization funds (Grant) to Adamawa Homes and Saving	Ministry of Finance	Yola North	500,000,000

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/Agency	Location	Amount (N)
Construction and Reconstruction of Selected Numan Township Road	Ministry of Works	Numan	500,000,000
Design and Construction of Mubi By Pass - (11.90km)	Ministry of Works	Mubi North	500,000,000
Construction of Army Barrack-Mayo Inne Mayo Belwa Road 45.20km	Ministry of Works	Mayobelwa	500,000,000
Construction of Lekitaba Street/Close (1.5km)	Ministry of Works	Yola North	500,000,000
Construction of Mampaya road in Uba Town (2.5km)	Ministry of Works	Hong	500,000,000
Construction of Mayo inne Street	Ministry of Works	Yola North	500,000,000
Construction of Jada Township Roads	Ministry of Works	Jada	500,000,000
Construction of Ministry of Justice Complex	Ministry of Justice	Yola North	500,000,000

2019 TOP PROJECTS EXPENDITURE ALLOCATION

Project	Line Ministry/ Agency	Location	Amount (N)
Purchase of Skills Aquisition Equipment for Women Empowerment	Ministry of Women Affairs	Adamawa North, South and Central	500,000,000
Rehabilitation of Specialist Hospital Yola	Ministry of Health	Yola North	500,000,000
Take off grant for New Specialist Hospital	Ministry of Health	Yola North	500,000,000
Establishment of College of Medical Science Complex	Adamawa State University Mubi	Mubi North	500,000,000
Construction of Faculty of Education	Adamawa State University Mubi	Mubi North	500,000,000
NUC Accreditation and Academic Facilitiies	Adamawa State University Mubi	Mubi North	500,000,000
Total Top Capital Projects 2019		Top	58,331,302,513
Total Budget 2019			244,729,047,175
% share of total top capital projects vs. total budget for 2019			23.8%



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