



MINISTRY OF BUDGET AND ECONOMIC PLANNING

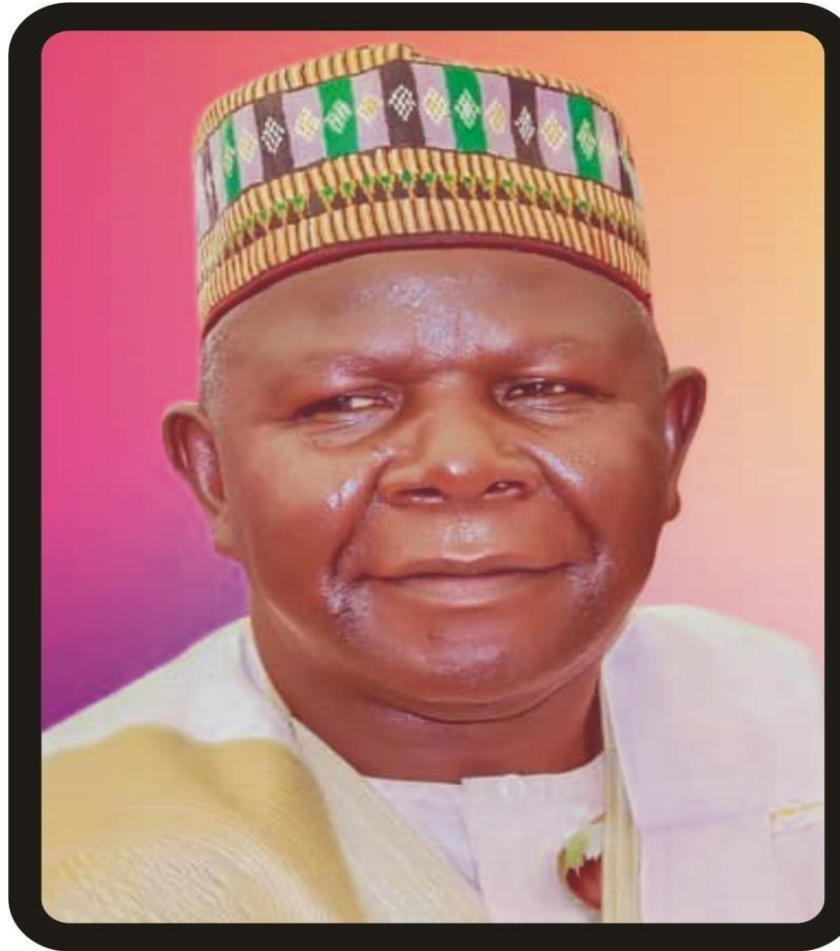
YOLA



HIS EXCELLENCY
AHMADU UMARU FINTIRI
EXECUTIVE GOVERNOR,
ADAMAWA STATE



HER EXCELLENCY
PROF. KALETAPWA G. FARAUTA
DEPUTY GOVERNOR



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CITIZEN BUDGET COMMITTEE MEMBERS

Adamawa State Government

2025 Citizens Budget

Budget of Service

Published: 27/02/2025

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About the Citizens Budget

The Adamawa State 2025 Citizens Budget (CB) is abridged and easy-to-understand version of the approved budget which presents key information about where the government expects money to come from as well as what the State Government intends to purchase in undertaking its delivery of public goods and services to the citizens of Adamawa State in the 2025 Fiscal Year.

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

- Link to 2025 Appropriation Law: www.budgetoffice.ad.gov.ng
- Link to 2025 Detailed Budget Publication: www.budgetoffice.ad.gov.ng

Budget Policy Overview

The Adamawa State budget for 2025 has been christened “Budget of Service” with the government policy focus on the following areas:

- Free and Compulsory Basic and Post Basic Education;
- Improve Health Care Service delivery;
- Agriculture and Food Security;
- Improve economic activities.

In line with these objectives, the government plans to execute the following key projects.

- Construction of Jimeta Shopping complex
- Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km)
- Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State
- Contingency Funds for capital Expenditure in the State
- Rehabilitation/Expansion of 3km road (Galadima Aminu Way)
- Purchase of Instructional Materials (Tables, Chairs, Laboratory Re-Agents, Workshop Equipment and Other Teaching Aids for 3No Mega Secondary Schools in the State
- Construction of Jimeta Stadium along Numan Road in Yola Noth LGA
- Construction of Federal Housing Road Network (15km)
- Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervention)
- Construction of Michika-Mararraba Garta-Kamale (20km)
- Construction of Kofare Road Network – 8Km
- Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)
- Reconstruction of Sabon Gari Mildu-Sukur Road
- Construction of Mubi-Gude-Gella Road in Mubi South – 16Km
- Purchase of 76No.Security Vehicles and Equipment
- Provision of skill acquisition/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)
- Construction and Renovation of Emirs and Chiefs Palaces in the State
- Construction of Office Block Government Remand Home in Yola North.
- Construction of Shuwa Bridge in Madagali LGA
- Purchase/Supply of ICT for implementing MDAs, Smart Schools, Smart Hospitals and 3 NO. Talent MTTs.

Section 1 Overview of Budget Framework

General Framework

The Adamawa State Government approved 2025 budget has a total expenditure outlay of N486,281,047,600bn for Fiscal Year 2025. Of this amount, N370 bn is expected to come from the Federal Government as Federation Accounts Allocation Committee (FAAC), Internally Generated Revenue N24.5 billion (IGR) as well as Opening Balance (money remaining in the bank after last year's budget expenditure). A budget deficit of N75.5 billion exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Adamawa State Government will finance the deficit through N75.5 billion of domestic borrowing and foreign loans.

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

Figure 1 Financing Framework

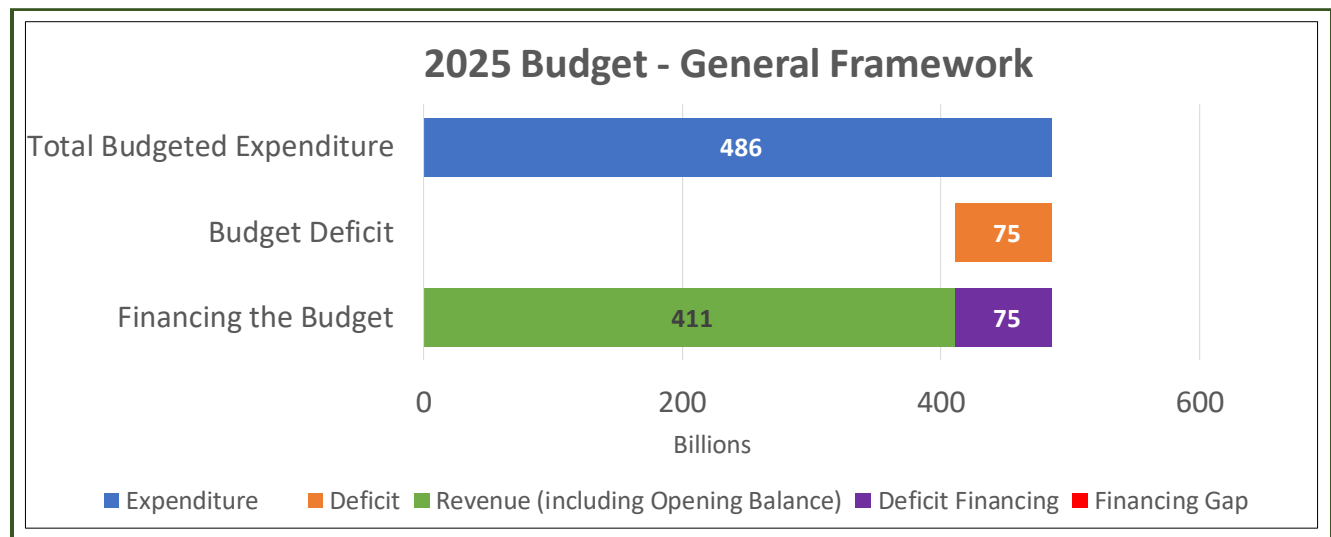
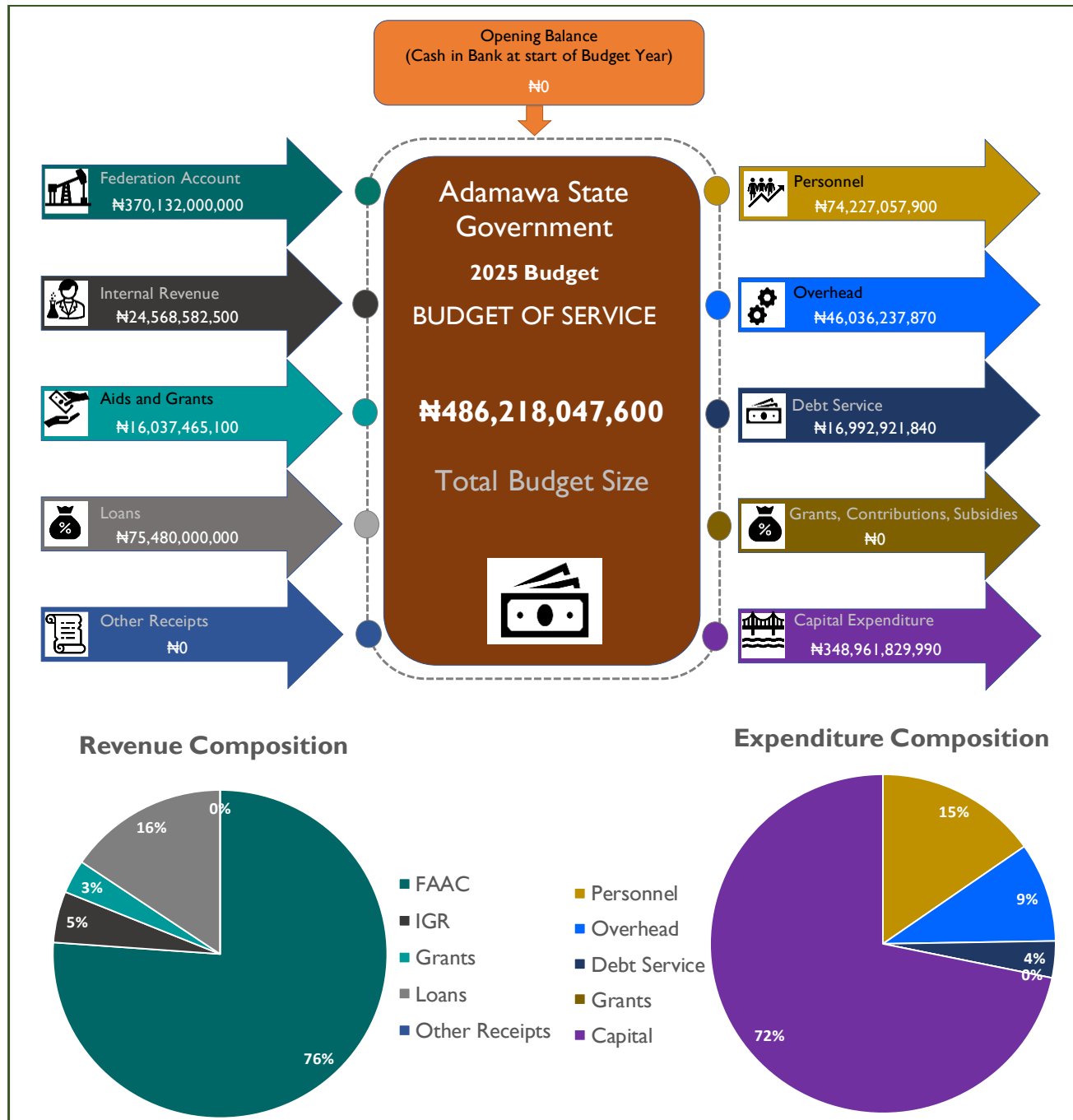


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Adamawa Government anticipate that a total of N370bn will come from the Federation Account. The chief sources of Federation Account Receipt include 53bn from statutory allocation and VAT N91bn.
- A total sum of N24.5bn is projected to be generated internally by the state (IGR), Aids and Grant N16bn and N75.5billion from loan.

Table 1 Sources of Revenues

Revenue	2025 Budget
Opening Balance	-
Federation Account	370,132,000,000
Statutory Allocation	53,000,000,000
Derivation	-
VAT	91,000,000,000
Other FAAC Receipts	226,132,000,000
Internally Generated Revenues	24,568,582,500
<i>Tax Revenue, of which</i>	<i>15,632,596,400</i>
Tax Revenues - Personal	10,879,431,800
Tax Revenue - Other	4,753,164,600
Non-Tax Revenue	8,935,986,100
Other Sources	91,517,465,100
Aids and Grants	16,037,465,100
Loans	75,480,000,000
Other Receipts	-
Total Revenue (including Opening Balance)	486,218,047,600

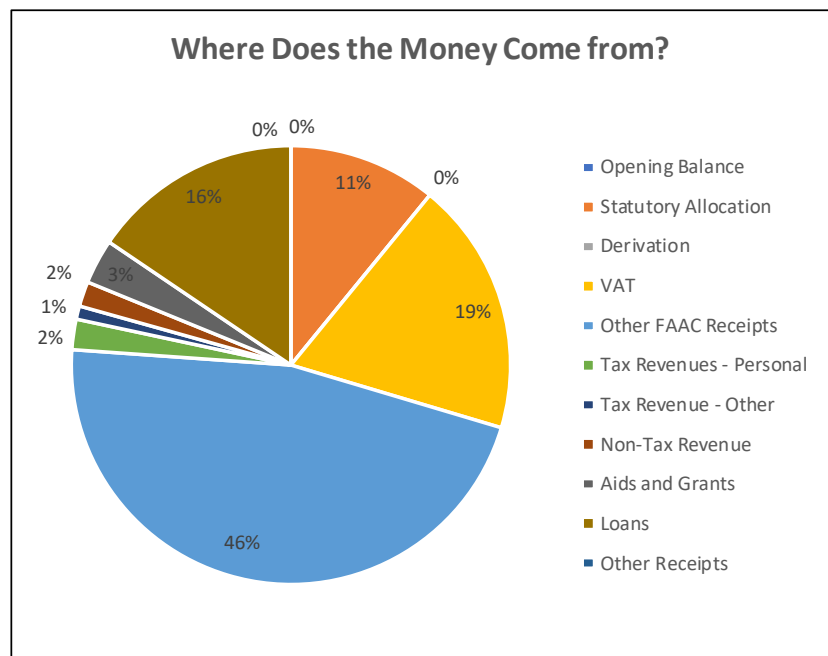


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
Adamawa State SDGs - Conditional Cash Transfer FGN	600,000,000	State Agricultural Development Programme PforR (CARES Funds)	12,287,465,100
Grant for Nigeria for Women Project-NFWP-FGN World Bank Assi	3,150,000,000		
Others	-	Others	-
Total Domestic Aids and Grants	3,750,000,000	Total Foreign Aids and Grants	12,287,465,100

Table 3 Borrowing (Loans)

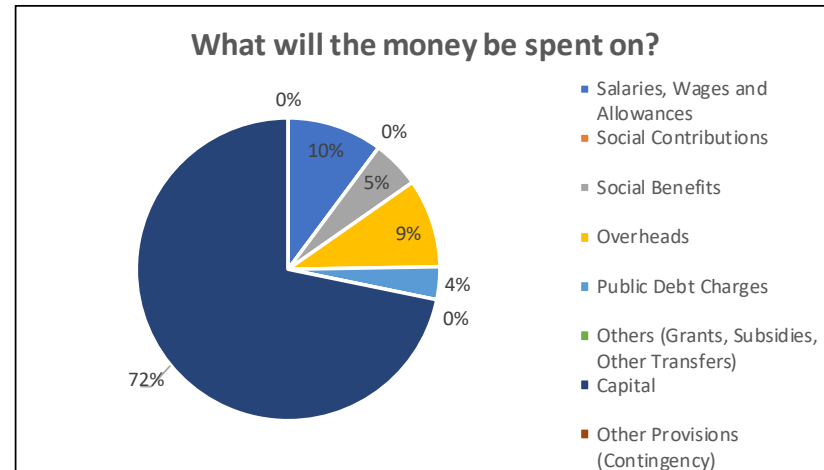
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2025 Budget	Source and Purpose	2025 Budget
Commercial Bank loans/Restructure loans	34,780,000,000	World Bank State Action for Business Enabling Reforms (SABER)	14,000,000,000
Adamawa State Government BONDS	25,000,000,000		
Sustainable power and irrigation in Nigeria (SPIN) Loan from FGN	1,700,000,000		
Others	-		
Total Domestic Loans	61,480,000,000	Others	-
		Total Foreign Loans	14,000,000,000

Section 3 What will the money be spent on?

Of the total N486 billion, the State government intends to spend N348 billion (72%) on capital expenditure while the remaining 28% will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities).

Table 4 Nature of Expenditure

Expenditure	2025 Budget
Personnel	74,227,057,900
Salaries, Wages and Allowances	49,406,248,700
Social Contributions	-
Social Benefits	24,820,809,200
Other Recurrent	63,029,159,710
Overheads	46,036,237,870
Public Debt Charges	16,992,921,840
Others (Grants, Subsidies, Other Transfers)	-
Capital	348,961,829,990
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	486,218,047,600



Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

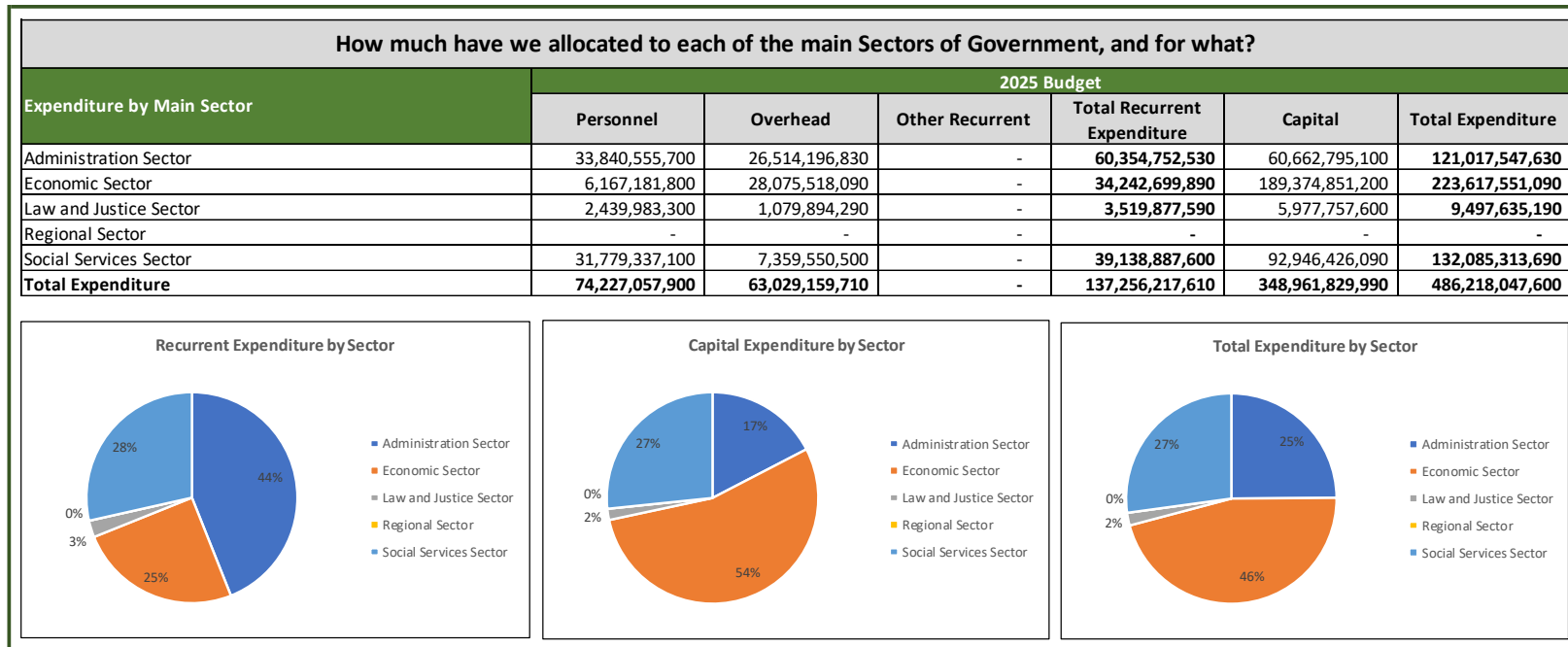


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.666 Billion	N0.169 Billion	N22.904 Billion	N0.84 Billion	N2.21 Billion	N33.841 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N7.465 Billion	N1.582 Billion	N2.44 Billion	N0.926 Billion	N0.43 Billion	N-10.441 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.047 Billion	N0.175 Billion	N5.123 Billion	N0.243 Billion	N25.715 Billion	N26.514 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N1.428 Billion	N1.522 Billion	N1.08 Billion	N0.062 Billion	N0.496 Billion	N0.624 Billion

Figure 6 Capital Expenditure by Planning Sector












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N12.913 Billion	N21.188 Billion	N55.141 Billion	N5.923 Billion	N17.497 Billion	N60.663 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N13.474 Billion	N100.778 Billion	N5.978 Billion	N11.749 Billion	N14.679 Billion	N28.98 Billion

Figure 7 Total Expenditure by Planning Sector












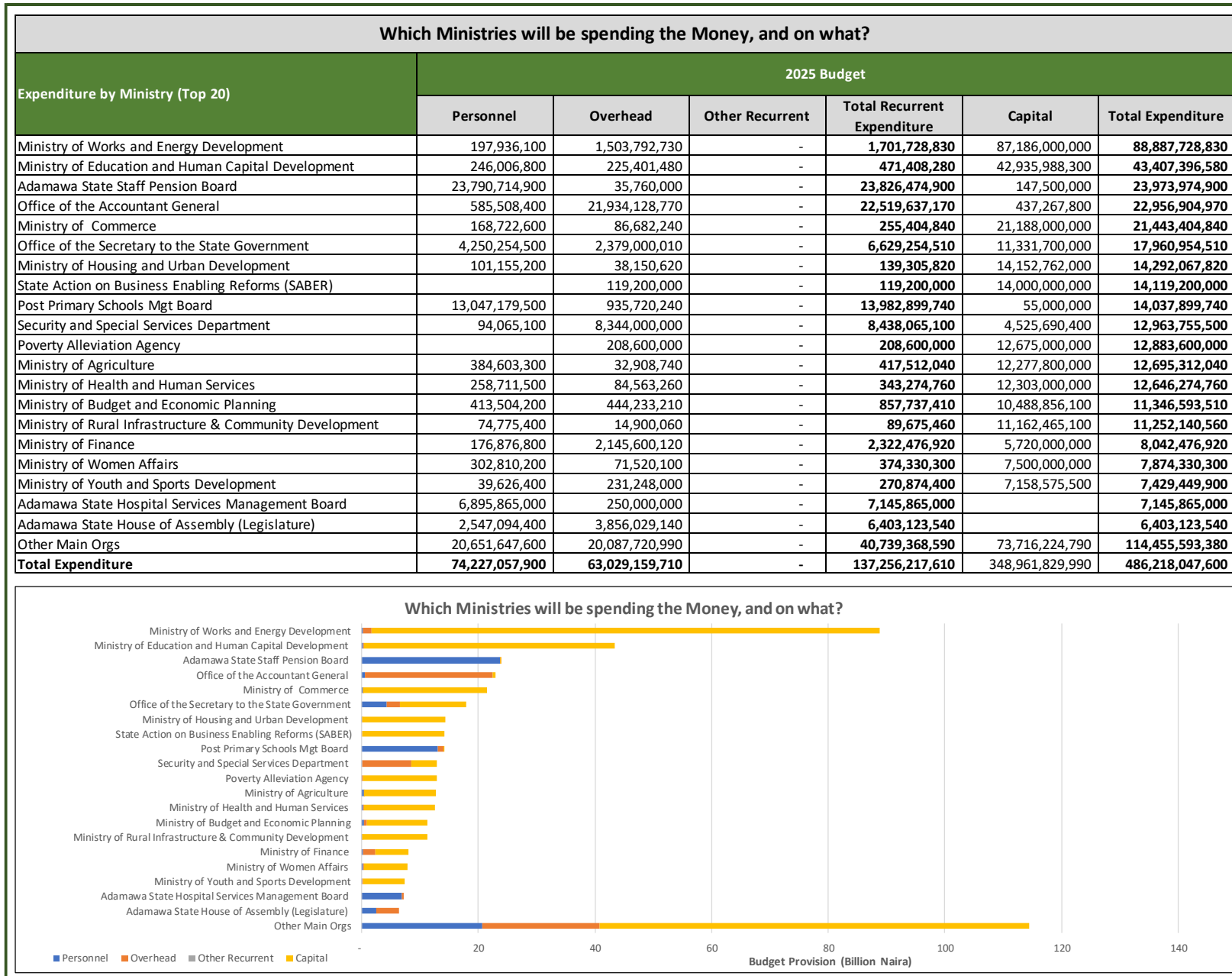
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N13.625 Billion	N21.532 Billion	N83.167 Billion	N7.007 Billion	N45.422 Billion	N121.018 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N22.366 Billion	N103.882 Billion	N10.858 Billion	N12.737 Billion	N15.604 Billion	N17.803 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)



What are the major Investments being made by the State?

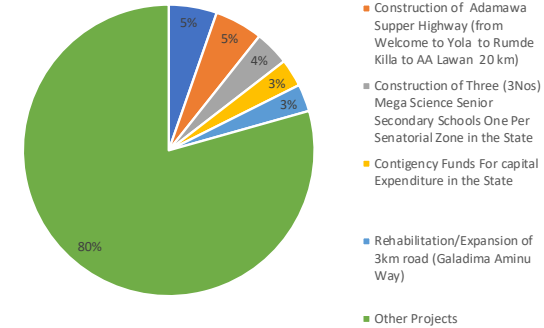
The state government as part of the measure to bring about meaningful development to the state will be the following investment among others:

- Construction of Jimeta Shopping complex
- Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km)
- Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State
- Contingency Funds For capital Expenditure in the State
- Rehabilitation/Expansion of 3km road (Galadima Aminu Way)
- Purchase of Instructional Materials (Tables, Chairs, Laboratory Re-Agents, Workshop Equipment and Other Teaching Aids for 3No Mega Secondary Schools in the State
- Construction of Jimeta Stadium along Numan Road in Yola Noth LGA
- Construction of Federal Housing Road Network (15km)
- Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervened)
- Construction of Michika-Mararraba Garta-Kamale (20km)
- Construction of Kofare Road Network – 8Km
- Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)
- Reconstruction of Sabon Gari Mildu-Sukur Road
- Construction of Mubi-Gude-Gella Road in Mubi South – 16Km
- Purchase of 76No.Security Vehicles and equipment
- Provision of skill acquisition/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)
- Construction and Renovation of Emirs and Chiefs Palaces in the State
- Construction of Office Block Government Remand Home in Yola North.
- Construction of Shuwa Bridge in Madagali LGA
- Purchase/Supply of ICT for implementing MDAs, Smart Schools, Smart Hospitals and 3 NO.Talent MTTs..

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
Construction of Jimeta Shopping complex	15,000,000,000	YOLA NORTH
Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km)	15,000,000,000	YOLA NORTH
Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State	10,800,000,000	STATE WIDE
Contingency Funds For capital Expenditure in the State	8,655,006,100	STATE WIDE
Rehabilitation/Expansion of 3km road (Galadima Aminu Way)	8,500,000,000	YOLA NORTH
Purchase of Instructional Materials (Tables,Chairs, Laboratory Re-Agencts, Workshop Equipmtent and Other Teaching Aids for 3No Mega Secondary Schools in the State	7,000,000,000	STATE WIDE
Construction of Jimeta Stadium along Numan Road in Yola Noth LGA	6,584,902,900	YOLA NORTH
Construction of Federal Housing Road Network (15km)	6,000,000,000	GIREI
Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervened)	5,900,000,000	STATE WIDE
Construction of Michika-Mararraba Garta-Kamale Road (20km)	5,000,000,000	MICHIKA
Construction of Kofare Road Network – 8Km	4,800,000,000	YOLA SOUTH
Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)	4,000,000,000	GIREI
Reconstruction of Sabon Gari Mildu-Sukur Road	4,000,000,000	MICHIKA
Construction of Mubi-Gude-Gella Road in Mubi South – 16Km	4,000,000,000	MUBI SOUTH
Purchaes of 76No.Security Vehicles and Equipments	3,800,000,000	STATE WIDE
Provision of skill acqizization/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)	3,600,000,000	STATE WIDE
Construction and Renovation of Emirs and Chiefs Palaces in the State	3,500,000,000	STATE WIDE
Construction of Office Block Government Remand Home in Yola North.	3,408,120,000	GANYE
Construction of Shuwa Bridge in Madagali LGA	3,400,000,000	MADAGALI
Purchase/Supply of ICT for implementing MDAs,Smart Schools,Smart Hospitals and 3 NO.Talent MTTs.	3,100,000,000	STATE WIDE
Other Projects	222,913,800,990	
Total Capital Expenditure	348,961,829,990	

Top Five Projects



Section 5 Which Citizens Nominated Projects have been included in the Budget?

ADAMAWA State has made it an annual practice to engage the citizens throughout the budget development process. The state from the start through the government officials in collaboration with members of the State House of Assembly, civil society organisations, community-based organisations, community leaders and academia conducted a sensitisation workshop on Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

Also, town hall meetings are conducted across the three senatorial zones of the state are organised by the Ministry of Budget and Economic Planning for citizens' demands/inputs into the state budget.

Furthermore, there is also citizen representative during Budget Bilateral discussions in the ministry across all the sectors.

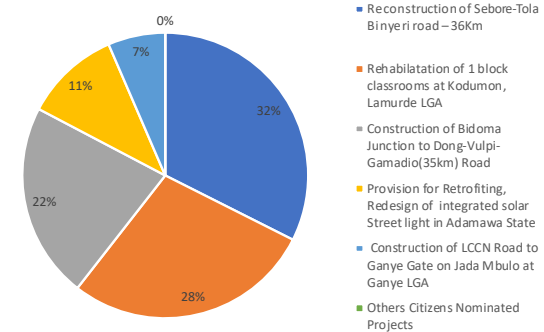
The following are the top five key citizens nominated projects included in the approved budget:

- Reconstruction of Sebore-Tola Binyeri road – 36Km
- Rehabilitation of 1 block classrooms at Kodumon, Lamurde LGA
- Construction of Bidoma Junction to Dong-Vulpi-Gamadio(35km) Road
- Provision for Retrofitting, Redesign of integrated solar Street light in Adamawa State
- Construction of LCCN Road to Ganye Gate on Jada Mbulo at Ganye LGA.

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
Reconstruction of Sebore-Tola Binyeri road – 36Km	3,000,000,000	Mayo-Belwa LGA
Rehabilitation of 1 block classrooms at Kodumon, Lamurde LGA	2,600,000,000	Lamurde LGA
Construction of Bidoma Junction to Dong-Vulpi-Gamadio(35km) Road	2,050,660,000	Numan LGA
Provision for Retrofitting, Redesign of integrated solar Street light in Adamawa State	1,000,000,000	State Wide
Construction of LCCN Road to Ganye Gate on Jada Mbulo at Ganye LGA	600,000,000	Ganye LGA
Provision and Upgrading of Mayo Belwa water Scheme in Mayo Belwa	500,000,000	Mayo-Belwa LGA
Reconstruction of Jada-Mbulo-Ganye and Yabbi Bridge in Ganye LGA	300,000,000	Ganye LGA
Electrification Project of Lawaru, Marraba Bidoma, Tagombali, Bali and Kwafara in Demsa L.G.A	230,000,000	Demsa LGA
Provision of WASH Facilities in the 5M LGAs Durable Solution site in the State	150,000,000	State Wide
Electrification of Bobini- Bodeno in Guyuk LGA	120,000,000	Guyuk LGA
Provision of Health facilities for Mother and Child during and after birth in the Hospital	50,000,000	State Wide
Construction of Rural Road from Kojoli to Koma with 2 main bridges Mayo Kila and Mayosanche Jada LGA - Leko/Koma Constituency	48,000,000	Jada LGA
Constuction of T-Junction Road from Gella - Mujara in Mubi South LGA Mubi South Constituency)	48,000,000	Mubi South LGA
Construction of Rural Roads 25km in Gombi North/South Wards - Gombi Constituency	48,000,000	Gombi LGA
Rehabilitation of 1 block classrooms at Kwanyine, Demsa LGA	18,987,500	Demsa LGA
Renovation of 1 block of classrooms at Wurobakke primary school, Lamurde LGA	16,757,900	State Wide
Rehabilitation of 1 block classrooms at Kodumon, Demsa LGA	16,655,000	Demsa LGA
Rehabilitation of 1block of classrooms at Old Demsa LGA	16,547,000	Demsa LGA
Rehabilitation of 1 block classrooms at Nbanguwo	15,435,600	Lamurde LGA
0	-	-
Others Citizens Nominated Projects	-	
Total Value of Citizens Nominated Projects	- 10,829,043,000	

Top Five Citizens Nominated Projects

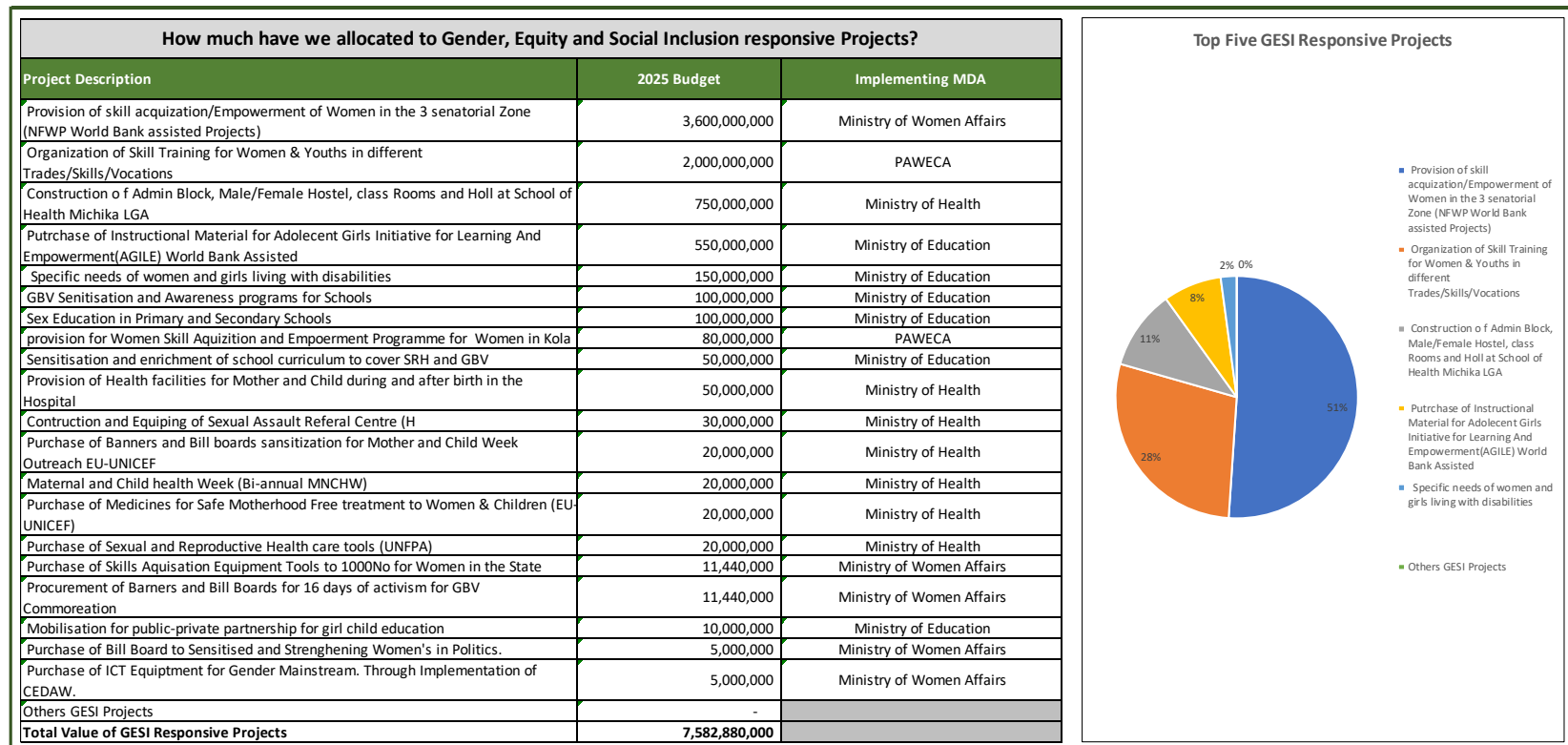


Section 6

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

Gender and social inclusion is a component in the budget call circular issued to all the sectors as one of the budget best practices adopted by Adamawa State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Women Affairs and Social Welfare, Ministry of Youth and Support, Ministry of Health, Ministry of Education as well as Adamawa State Poverty Alleviation Agency play a vital role for ensuring inclusiveness in the budget. The sum of N7bn was allocated in the approved budget to implement gender and inclusive projects in the 2025 fiscal year.

Table 7 Projects that respond to GESI Needs



Section 7 How does the current year budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital, and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Opening Balance	-	-		37,641,338,152	-100.0%	37,641,338,152	-100.0%
Federation Account	370,132,000,000	141,617,082,076	161.4%	141,617,082,076	161.4%	127,211,210,193	191.0%
Statutory Allocation	53,000,000,000	68,047,186,396	-22.1%	68,047,186,396	-22.1%	14,876,216,354	256.3%
Derivation	-	-		-		-	
VAT	91,000,000,000	47,731,651,558	90.6%	47,731,651,558	90.6%	68,365,332,153	33.1%
Other FAAC Receipts	226,132,000,000	25,838,244,122	775.2%	25,838,244,122	775.2%	43,969,661,686	414.3%
Internally Generated Revenues	24,568,582,500	22,240,608,550	10.5%	22,240,608,550	10.5%	13,771,798,793	78.4%
Tax Revenue, of which	15,632,596,400	14,826,500,000	5.4%	14,826,500,000	5.4%	11,003,218,599	42.1%
Tax Revenues - Personal	10,879,431,800	10,350,000,000	5.1%	10,350,000,000	5.1%	9,625,809,641	13.0%
Tax Revenue - Other	4,753,164,600	4,476,500,000	6.2%	4,476,500,000	6.2%	1,377,408,959	245.1%
Non-Tax Revenue	8,935,986,100	7,414,108,550	20.5%	7,414,108,550	20.5%	2,768,580,193	222.8%
Other Sources	91,517,465,100	62,036,000,000	47.5%	79,651,257,128	14.9%	42,400,000,000	115.8%
Aids and Grants	16,037,465,100	2,755,000,000	482.1%	38,355,000,000	-58.2%	32,400,000,000	-50.5%
Loans	75,480,000,000	59,281,000,000	27.3%	41,296,257,128	82.8%	10,000,000,000	654.8%
Other Receipts	-	-		-		-	
Total Revenue (including Opening Balance)	486,218,047,600	225,893,690,626	115.2%	281,150,285,906	72.9%	221,024,347,138	120.0%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Personnel	74,227,057,900	42,978,572,756	72.7%	42,978,572,756	72.7%	48,607,102,336	52.7%
Salaries, Wages and Allowances	49,406,248,700	34,970,900,036	41.3%	34,970,900,036	41.3%	36,211,807,105	36.4%
Social Contributions	-	-		-		-	
Social Benefits	24,820,809,200	8,007,672,720	210.0%	8,007,672,720	210.0%	12,395,295,231	100.2%
Other Recurrent	63,029,159,710	68,401,013,370	-7.9%	68,401,013,370	-7.9%	55,215,954,400	14.2%
Overheads	46,036,237,870	53,853,027,858	-14.5%	53,853,027,858	-14.5%	22,545,146,642	104.2%
Public Debt Charges	16,992,921,840	11,074,886,392	53.4%	11,074,886,392	53.4%	31,383,136,582	-45.9%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	-	3,473,099,120	-100.0%	3,473,099,120	-100.0%	1,287,671,176	-100.0%
Capital	348,961,829,990	114,514,104,500	204.7%	169,770,699,780	105.5%	109,990,621,122	217.3%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	486,218,047,600	225,893,690,626	115.2%	281,150,285,906	72.9%	213,813,677,858	127.4%

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

How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works and Energy Development	1,701,728,830	3,331,253,920	-48.9%	3,331,253,920	-48.9%	129,626,864	1212.8%
Ministry of Education and Human Capital Development	471,408,280	537,600,720	-12.3%	537,600,720	-12.3%	215,617,262	118.6%
Adamawa State Staff Pension Board	23,826,474,900	7,761,460,940	207.0%	7,761,460,940	207.0%	12,024,094,731	98.2%
Office of the Accountant General	22,519,637,170	10,240,992,696	119.9%	24,787,230,368	-9.1%	1,016,503,279	2115.4%
Ministry of Commerce	255,404,840	233,966,520	9.2%	235,566,520	8.4%	145,806,822	75.2%
Office of the Secretary to the State Government	6,629,254,510	2,276,746,440	191.2%	2,276,746,440	191.2%	3,510,303,607	88.9%
Ministry of Housing and Urban Development	139,305,820	120,691,680	15.4%	120,691,680	15.4%	68,594,073	103.1%
State Action on Business Enabling Reforms (SABER)	#VALUE!	-		-		-	
Post Primary Schools Mgt Board	13,982,899,740	11,499,803,880	21.6%	537,600,720	2501.0%	14,213,328,662	-1.6%
Security and Special Services Department	8,438,065,100	10,057,472,398	-16.1%	10,057,472,398	-16.1%	7,196,381,486	17.3%
Poverty Alleviation Agency	#VALUE!	428,000,000		428,000,000		5,538,309	
Ministry of Agriculture	417,512,040	240,007,760	74.0%	240,007,760	74.0%	296,230,442	40.9%
Ministry of Health and Human Services	343,274,760	260,870,520	31.6%	260,870,520	31.6%	280,508,028	22.4%
Ministry of Budget and Economic Planning	857,737,410	1,449,301,340	-40.8%	1,449,301,340	-40.8%	116,940,341	633.5%
Ministry of Rural Infrastructure & Community Development	89,675,460	85,362,840	5.1%	62,788,600	42.8%	51,422,058	74.4%
Ministry of Finance	2,322,476,920	3,519,836,720	-34.0%	3,519,836,720	-34.0%	388,025,823	498.5%
Ministry of Women Affairs	374,330,300	329,791,600	13.5%	329,791,600	13.5%	212,713,857	76.0%
Ministry of Youth and Sports Development	270,874,400	165,302,760	63.9%	165,302,760	63.9%	7,935,871	3313.3%
Adamawa State Hospital Services Management Board	7,145,865,000	4,247,333,580	68.2%	4,247,333,580	68.2%	5,294,368,060	35.0%
Adamawa State House of Assembly (Legislature)	6,403,123,540	5,000,200,000	28.1%	5,000,000,000	28.1%	1,675,735,212	282.1%
Other Main Orgs	40,739,368,590	49,593,589,812	-17.9%	69,409,144,940	-41.3%	24,302,574,191	67.6%
Total Expenditure	137,256,217,610	111,379,586,126	23.2%	134,758,001,526	1.9%	71,152,248,978	92.9%

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

How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works and Energy Development	87,186,000,000	25,535,000,000	241.4%	54,870,000,000	58.9%	57,290,420,577	52.2%
Ministry of Education and Human Capital Development	42,935,988,300	15,603,000,100	175.2%	21,503,000,100	99.7%	10,568,094,093	306.3%
Adamawa State Staff Pension Board	147,500,000	10,704,300	1278.0%	10,704,300	1278.0%	-	
Office of the Accountant General	437,267,800	170,363,100	156.7%	170,363,100	156.7%	145,363,100	200.8%
Ministry of Commerce	21,188,000,000	1,700,000,000	1146.4%	8,700,000,000	143.5%	9,536,795,308	122.2%
Office of the Secretary to the State Government	11,331,700,000	4,880,000,000	132.2%	5,130,000,000	120.9%	557,263,763	1933.5%
Ministry of Housing and Urban Development	14,152,762,000	5,424,475,200	160.9%	7,144,475,200	98.1%	4,006,515,472	253.2%
State Action on Business Enabling Reforms (SABER)	14,000,000,000	-		-		-	
Post Primary Schools Mgt Board	55,000,000	50,000,000	10.0%	21,503,000,100	-99.7%	-	
Security and Special Services Department	4,525,690,400	400,000,300	1031.4%	400,000,300	1031.4%	85,000	5324241.6%
Poverty Alleviation Agency	12,675,000,000	2,656,000,000	377.2%	2,656,000,000	377.2%	1,250,928,656	913.2%
Ministry of Agriculture	12,277,800,000	-		9,106,846,180	34.8%	3,360,822,723	265.3%
Ministry of Health and Human Services	12,303,000,000	-		6,388,000,000	92.6%	2,725,647,128	351.4%
Ministry of Budget and Economic Planning	10,488,856,100	-		1,747,000,000	500.4%	2,490,000	421139.2%
Ministry of Rural Infrastructure & Community Development	11,162,465,100	-		3,590,790,900	210.9%	1,968,841,135	467.0%
Ministry of Finance	5,720,000,000	-		6,066,300,000	-5.7%	6,696,671,909	-14.6%
Ministry of Women Affairs	7,500,000,000	-		3,976,800,000	88.6%	5,280,500	141932.0%
Ministry of Youth and Sports Development	7,158,575,500	-		404,291,400	1670.6%	4,192,553,484	70.7%
Adamawa State Hospital Services Management Board		-		-		-	
Adamawa State House of Assembly (Legislature)		-		-		-	
Other Main Orgs	73,716,224,790	113,341,156,780	-35.0%	6,975,287,200	-1156.8%	40,353,656,031	82.7%
Total Expenditure	348,961,829,990	169,770,699,780	105.5%	146,392,284,380	138.4%	142,661,428,881	144.6%

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

How much have we allocated to each Ministry in 2025 for Total Expenditure compared to what they were allocated and what they actually spent in 2024?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Works and Energy Development	88,887,728,830	28,866,253,920	207.9%	58,201,253,920	52.7%	57,420,047,441	54.8%
Ministry of Education and Human Capital Development	43,407,396,580	16,140,600,820	168.9%	22,040,600,820	96.9%	10,783,711,355	302.5%
Adamawa State Staff Pension Board	23,973,974,900	7,772,165,240	208.5%	7,772,165,240	208.5%	12,024,094,731	99.4%
Office of the Accountant General	22,956,904,970	10,411,355,796	120.5%	24,957,593,468	-8.0%	1,161,866,379	1875.9%
Ministry of Commerce	21,443,404,840	1,933,966,520	1008.8%	8,935,566,520	140.0%	9,682,602,130	121.5%
Office of the Secretary to the State Government	17,960,954,510	7,156,746,440	151.0%	7,406,746,440	142.5%	4,067,567,370	341.6%
Ministry of Housing and Urban Development	14,292,067,820	5,545,166,880	157.7%	7,265,166,880	96.7%	4,075,109,545	250.7%
State Action on Business Enabling Reforms (SABER)		-		-		-	
Post Primary Schools Mgt Board	14,037,899,740	11,549,803,880	21.5%	22,040,600,820	-36.3%	14,213,328,662	-1.2%
Security and Special Services Department	12,963,755,500	10,457,472,698	24.0%	10,457,472,698	24.0%	7,196,466,486	80.1%
Poverty Alleviation Agency		3,084,000,000		3,084,000,000		1,256,466,965	
Ministry of Agriculture	12,695,312,040	240,007,760	5189.5%	9,346,853,940	35.8%	3,657,053,165	247.1%
Ministry of Health and Human Services	12,646,274,760	260,870,520	4747.7%	6,648,870,520	90.2%	3,006,155,156	320.7%
Ministry of Budget and Economic Planning	11,346,593,510	1,449,301,340	682.9%	3,196,301,340	255.0%	119,430,341	9400.6%
Ministry of Rural Infrastructure & Community Development	11,252,140,560	85,362,840	13081.5%	3,653,579,500	208.0%	2,020,263,192	457.0%
Ministry of Finance	8,042,476,920	3,519,836,720	128.5%	9,586,136,720	-16.1%	7,084,697,733	13.5%
Ministry of Women Affairs	7,874,330,300	329,791,600	2287.7%	4,306,591,600	82.8%	217,994,357	3512.2%
Ministry of Youth and Sports Development	7,429,449,900	165,302,760	4394.5%	569,594,160	1204.3%	4,200,489,355	76.9%
Adamawa State Hospital Services Management Board		4,247,333,580		4,247,333,580		5,294,368,060	
Adamawa State House of Assembly (Legislature)		5,000,200,000		5,000,000,000		1,675,735,212	
Other Main Orgs	114,455,593,380	162,934,746,592	-29.8%	62,433,857,740	83.3%	64,656,230,222	77.0%
Total Expenditure	486,218,047,600	281,150,285,906	72.9%	281,150,285,906	72.9%	213,813,677,858	127.4%

Section 8 Glossary of Terms

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