



ADAMAWA STATE GOVERNMENT

2024 State Citizens Budget ***Budget of Re-engineering***

Published: February, 2024.

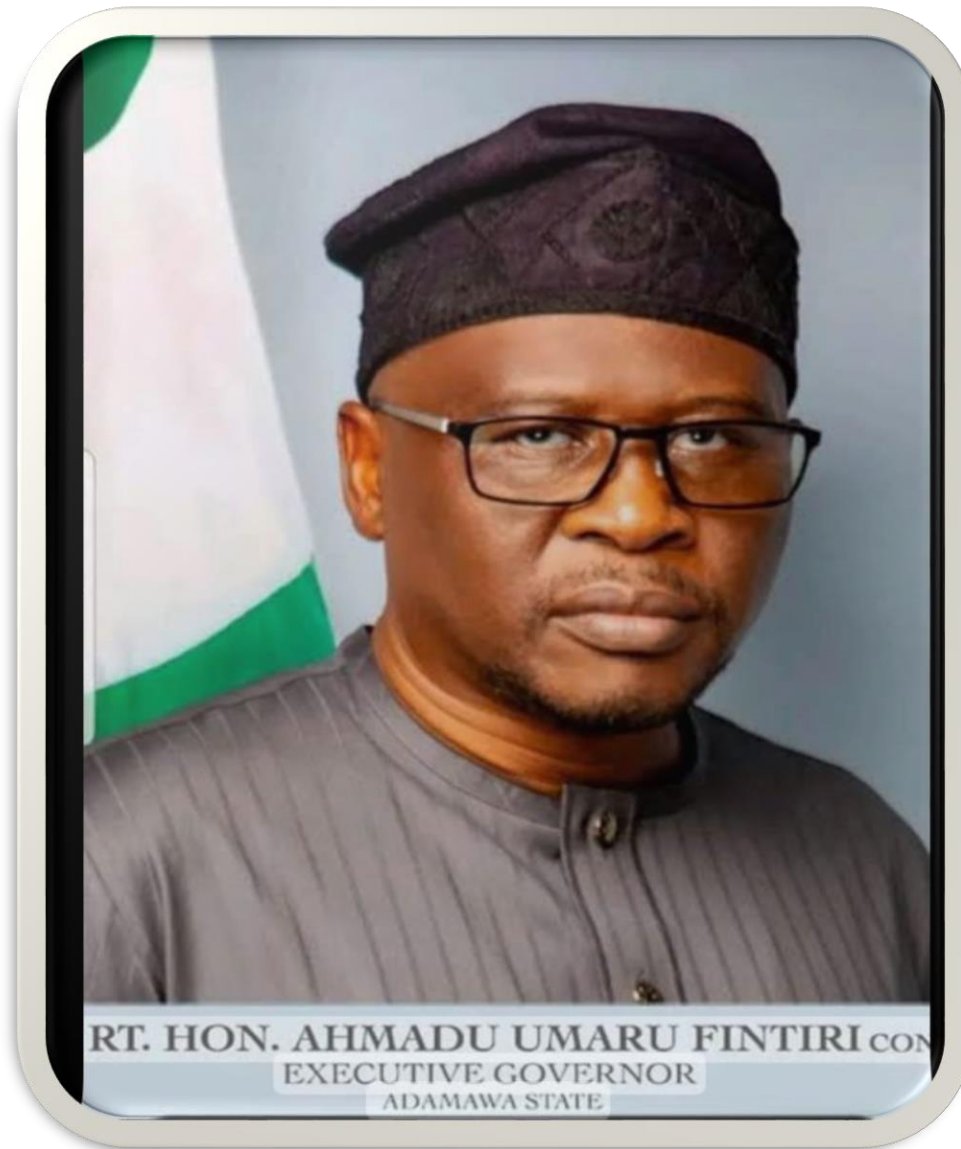


Table of Contents

Budget Policy Overview.....	4
Section 1 Overview of Budget Framework.....	5
Section 2 Where will the money come from?	7
Section 3 What will the money be spent on?	9
Section 4 Who will be spending the Money?.....	10
Section 5 What are the major Investments being made by the State?	16
Section 6 Which Citizens Nominated Projects have been included in the Budget?	18
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens.....	20
Section 8 How does the current year budget compare to last year's Budget and Out-Turn?	21
Section 9 Glossary of Terms.....	25

About the Citizens Budget

The Adamawa State 2024 Citizens Budget (CB) is simplified 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 2024 Fiscal Year.

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

- Link to 2024 Appropriation Law in the Approved Budget (pages 397-407): www.budgetoffice.ad.gov.ng
- Link to 2024 Detailed Budget Publication: www.budgetoffice.ad.gov.ng

Budget Policy Overview

The Adamawa State budget for 2024 has been christened “the budget of Re-engineering” with the government policy focus on the following areas:

- Education and Human Capital Development
- Security of Lives and Properties
- Health and Human Services
- Urban Renewal/ Rural Infrastructure
- Agricultural Production, Value Chain Development
- Urban and Rural Transportation
- Urban and Rural Water Supply
- Environment and Climate Change

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

- Construction of Adamawa Super Highway (from Welcome to Yola to Yoldepate 20 km)
- Mubi Roundabout Flyover
- Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State
- Construction of Jimeta Stadium along Numan Road in Yola Noth LGA
- Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)
- Construction of Federal Housing Road Network (15km)
- Renovation of Existing structures in Secondary school in GS&TC Numan, Yola, Mubi, GDSS Pella, GDSS Kojoli, GSS Mayo Belwa, GSS Shelleng, GSS Aliyu Mustapha Collge Yola, GSS Bajnjiram, GDSS Lafiya Lamurde, GDSS kpasham, GDSS Borrong, GDSS Kwabapale, GDSS Gurum, GSS Toungo, GDSS Demsawa, GDSS Malabu GSS Song, GDSS Goron, GDSS Gella and GDSS Pakka 21 LGAs
- Purchase of 1N0 of FM transmitter spare parts at Yola South
- Provision of ICT Infractruracture for SABER implementation
- Renovation of High Courts Complex in the State

Section 1 Overview of Budget Framework

General Framework

The Adamawa State Government approved 2024 budget has a total expenditure outlay of N225,893,690,626 for Fiscal Year 2024. Of this amount, N141.62bn is expected to come from the Federal Government as Federal Accounts Allocation Committee (FAAC), Internally Generated Revenue (IGR) 22.24bn as well as Opening Balance (money remaining in the bank after last year's budget expenditure). A budget deficit of N59 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 N59 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

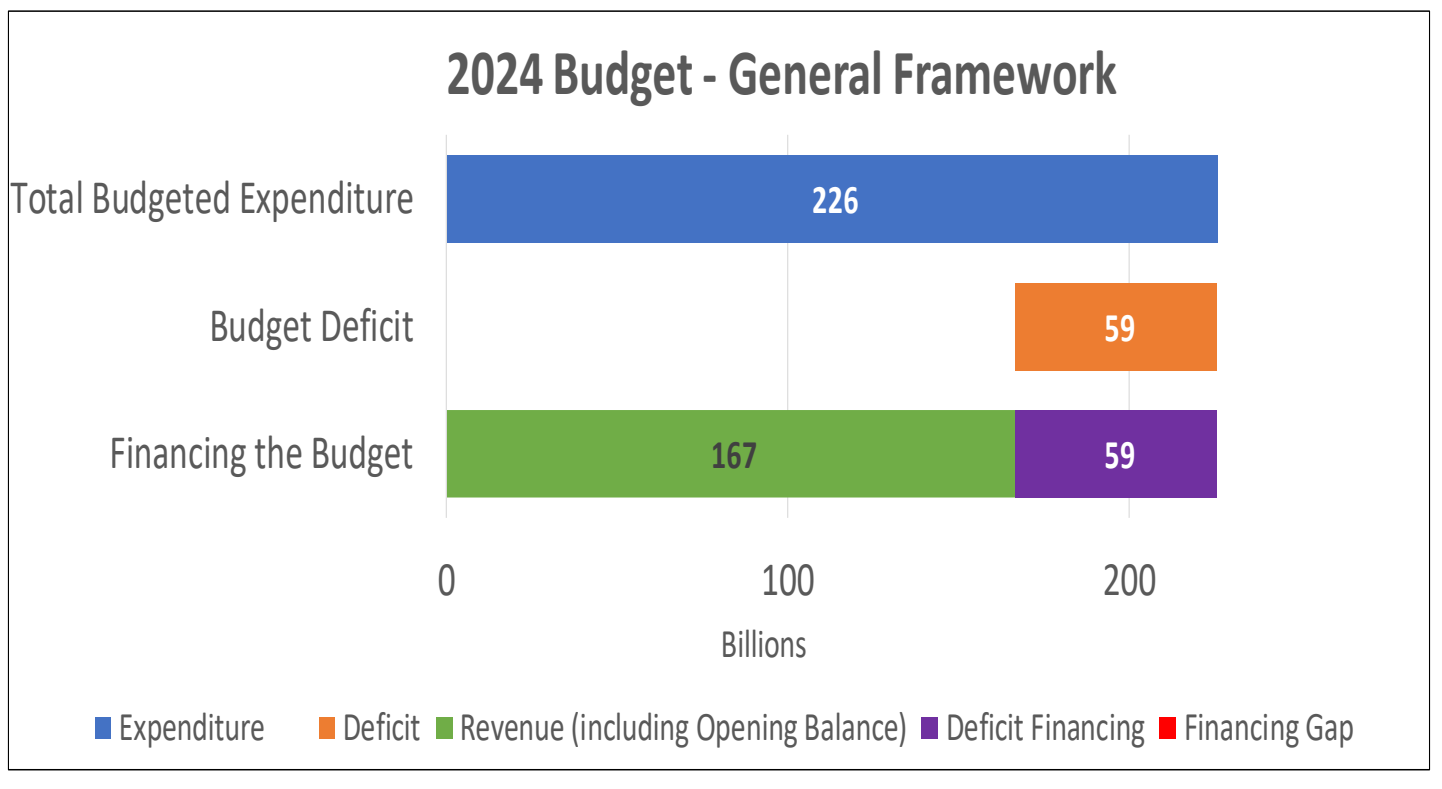
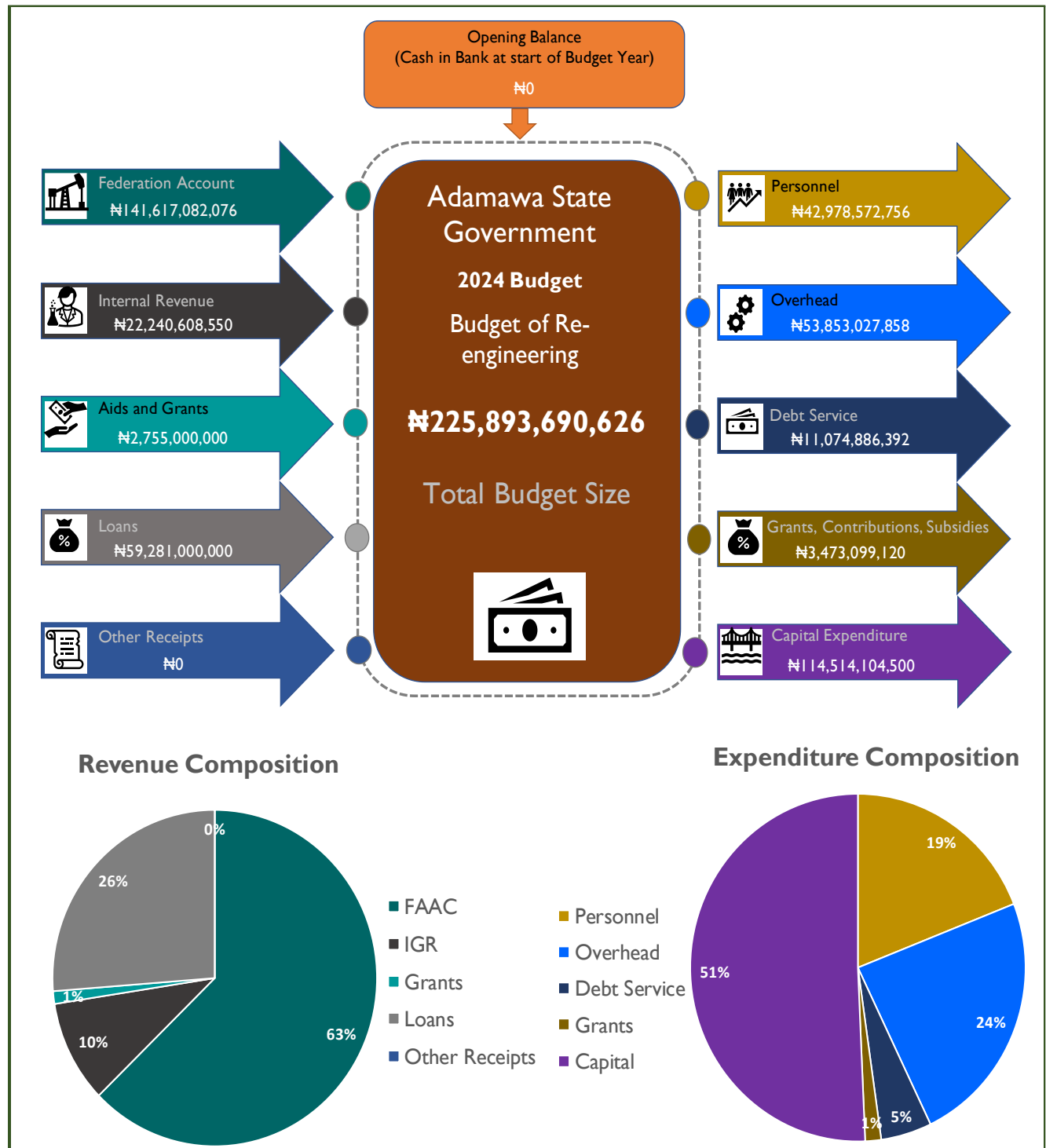


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Adamawa Government anticipate that a total of N142bn will come from the Federation Account. The chief sources of Federation Account Receipt include N68bn from statutory allocation, VAT N48bn and other FAAC Receipts N26bn.
- A total sum of N22bn is projected to be generated internally by the state (IGR), Aids and Grant N3bn and N59 billion from loan.

Table 1 Sources of Revenues

Revenue	2024 Budget
Opening Balance	-
Federation Account	141,617,082,076
Statutory Allocation	68,047,186,396
Derivation	-
VAT	47,731,651,558
Other FAAC Receipts	25,838,244,122
Internally Generated Revenues	22,240,608,550
<i>Tax Revenue, of which</i>	<i>14,826,500,000</i>
Tax Revenues - Personal	10,350,000,000
Tax Revenue - Other	4,476,500,000
Non-Tax Revenue	7,414,108,550
Other Sources	62,036,000,000
Aids and Grants	2,755,000,000
Loans	59,281,000,000
Other Receipts	-
Total Revenue (including Opening Balance)	225,893,690,626

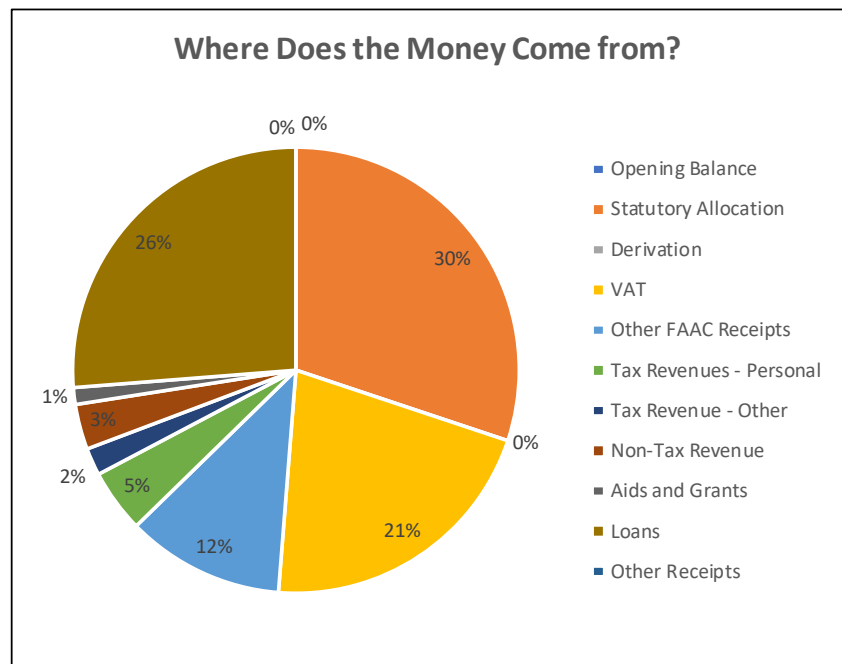


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2024 Budget	Source and Purpose	2024 Budget
TET FUND Poly	700,000,000	World Bank Grant-Fiscal Responsibility Commission	55,000,000
TET FUND ADSU	1,000,000,000	State Agric Development Programme (CARES Funds	1,000,000,000
Total Domestic Aids and Grants	1,700,000,000	Total Foreign Aids and Grants	1,055,000,000

Table 3 Borrowing (Loans)

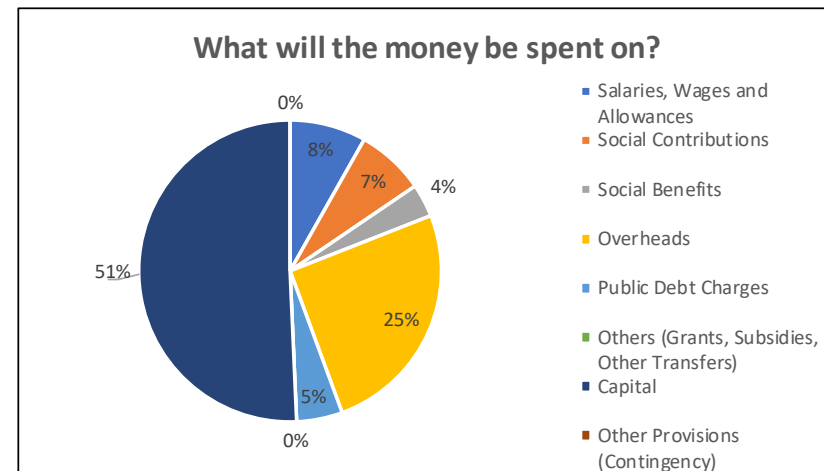
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2024 Budget	Source and Purpose	2024 Budget
Commercial Bank Loans/Restructured Loans	27,656,000,000	World Bank State Action for Business Enabling Reforms (SABER) PforR Loan	2,200,000,000
Adamawa State Government BONDS	14,000,000,000	World Bank Rural Access Mobility Project (RAMP) Loan	500,000,000
Total Domestic Loans	56,581,000,000	Total Foreign Loans	2,700,000,000

Section 3 What will the money be spent on?

Out of the total N226 billion, the State government intends to spend N114 billion (51%) on capital expenditure while the remaining 49% 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	2024 Budget
Personnel	42,978,572,756
Salaries, Wages and Allowances	18,436,002,492
Social Contributions	16,537,163,944
Social Benefits	8,005,406,320
Other Recurrent	68,401,013,370
Overheads	57,326,126,978
Public Debt Charges	11,074,886,392
Others (Grants, Subsidies, Other Transfers)	-
Capital	114,514,104,500
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	225,893,690,626



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

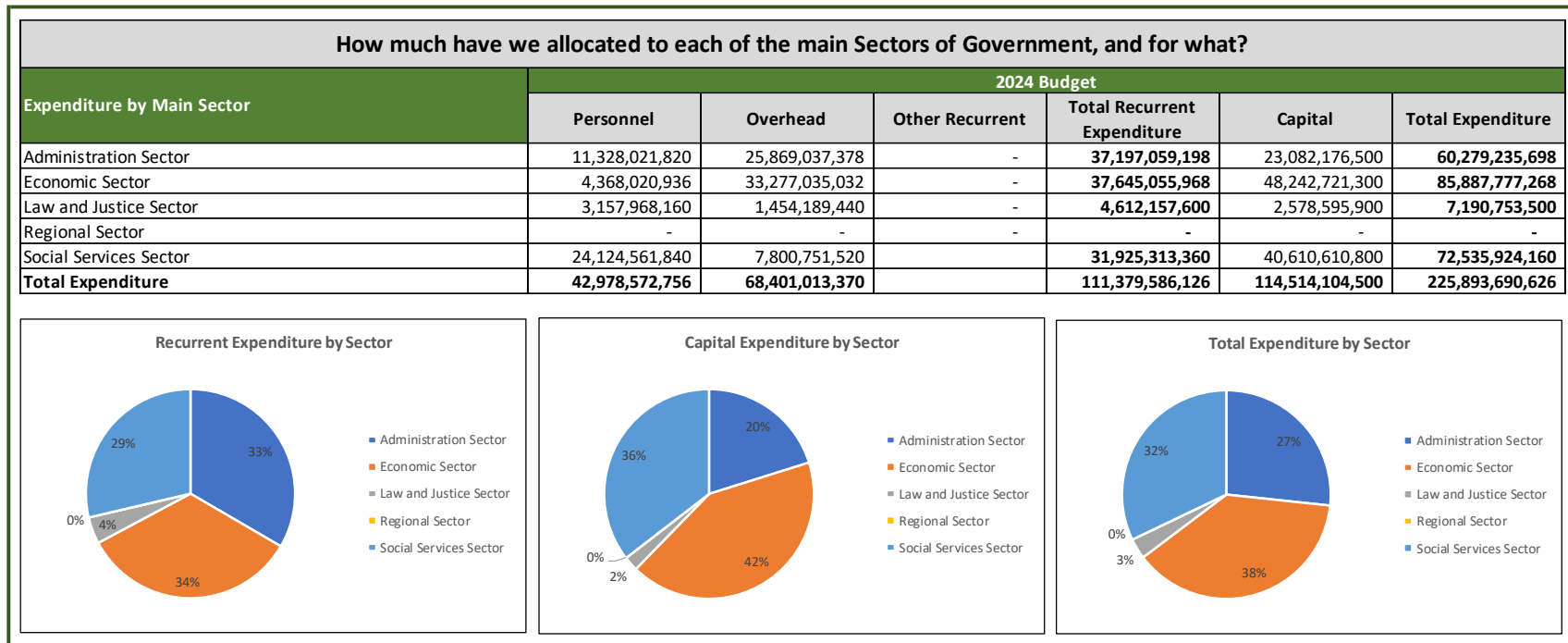


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.39 Billion	N0.094 Billion	N18.777 Billion	N0.364 Billion	N2.089 Billion	N11.328 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N4.511 Billion	N0.312 Billion	N3.158 Billion	N0.537 Billion	N0.332 Billion	N1.087 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
					
N0.034 Billion	N0.142 Billion	N5.561 Billion	N0.023 Billion	N29.142 Billion	N25.869 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N1.583 Billion	N3.3 Billion	N1.454 Billion	N0.054 Billion	N0.497 Billion	N0.742 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
					
N1.855 Billion	N1.7 Billion	N23.663 Billion	N0.507 Billion	N9.052 Billion	N23.082 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N7.045 Billion	N35.3 Billion	N2.579 Billion	N1.694 Billion	N5.001 Billion	N3.036 Billion

Figure 6 Total Expenditure by Planning Sector








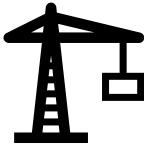



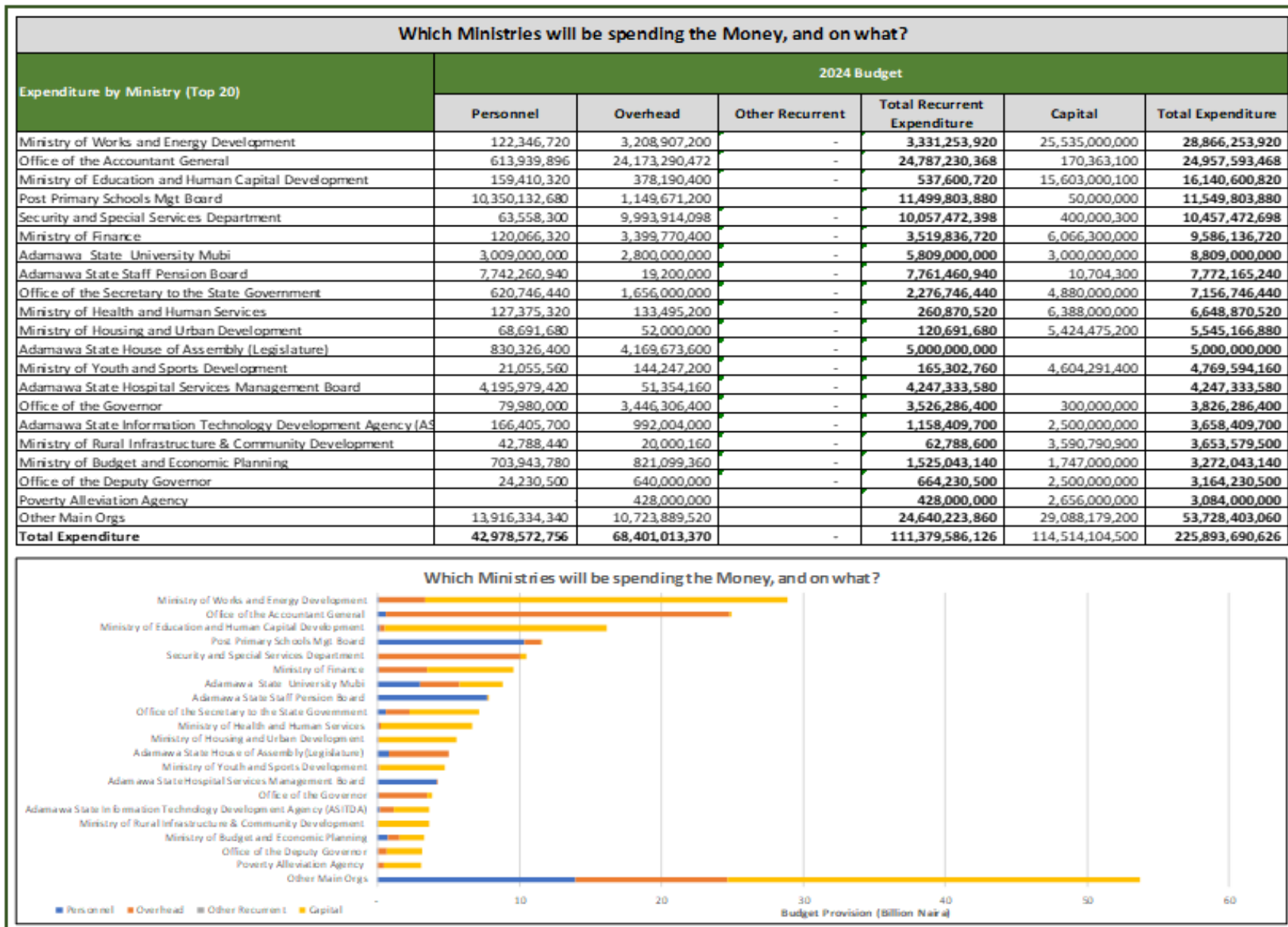
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.28 Billion	N1.936 Billion	N48.001 Billion	N0.895 Billion	N40.284 Billion	N60.279 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N13.138 Billion	N38.912 Billion	N7.191 Billion	N2.284 Billion	N5.83 Billion	N4.865 Billion

Figure 7 Largest Spending Ministries (including all Departments and Agencies)



What are the major Investments being made by the State?

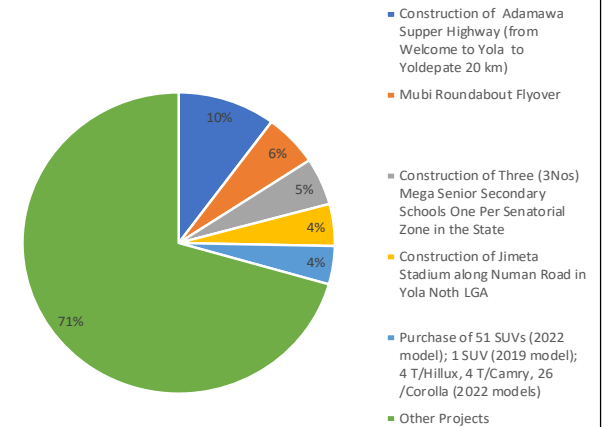
The state government as part of the measure to bring about meaningful development to the state will be embarking on the following investments among others:

- Construction of Adamawa Super Highway (from Welcome to Yola to Yoldeplate 20 km)
- Mubi Roundabout Flyover
- Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State
- Construction of Jimeta Stadium along Numan Road in Yola Noth LGA
- Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)
- Construction of Federal Housing Road Network (15km)
- Renovation of Existing structures in Secondary school in GS&TC Numan, Yola, Mubi , GDSS Pella, GDSS Kojoli, GSS Mayo Belwa, GSS Shelleng, GSS Aliyu Mustapha Collge Yola,GSS Bajnjiram, GDSS Lafiya Lamurde, GDSS kpasham, GDSS Borrong, GDSS Kwabapale, GDSS Gurum, GSS Toungo, GDSS Demsawa, GDSS Malabu GSS Song, GDSS Goron, GDSS Gella and GDSS Pakka 21 LGAs
- Purchase of 1N0 of FM transmitter spare parts at Yola South
- Provision of ICT Infracruracture for SABER implementation
- Renovation of High Courts Complex in the State

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
Construction of Adamawa Supper Highway (from Welcome to Yola to Yoldepate 20 km)	9,000,000,000	YolaSouth
Mubi Roundabout Flyover	5,000,000,000	Yola North
Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State	4,500,000,000	State Wide
Construction of Jimeta Stadium along Numan Road in Yola Noth LGA	4,000,000,000	Yola North
Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)	3,646,300,000	State Wide
Construction of Federal Housing Road Network (15km)	3,000,000,000	Girei
Renovation of Existing structures in Secondary school in GS&TC Numan, Yola, Mubi , GDSS Pella, GDSS Kojoli, GSS Mayo Belwa, GSS Shelleng, GSS Aliyu Mustapha Collge Yola,GSS Bajnjiram, GDSS Lafiya Lamurde, GDSS kphasham, GDSS Borrong, GDSS Kwabapale, GDSS Gurum, GSS Toungo, GDSS Demsawa, GDSS Malabu GSS Song, GDSS Goron, GDSS Gella and GDSS Pakka 21 LGAs	3,000,000,000	State Wide
Purchase of 1NO of FM transmitter spare parts at Yola South	2,500,040,000	Yola South
Provision of ICT Infractruracture for SABER implementation	2,200,000,000	State Wide
Renovation of High Courts Complex in the State	2,000,000,000	State Wide
Procurement of School Furniture General (Tables and Chairs)	2,000,000,000	State Wide
Payment of WAEC, NECO, NABTEB and BECE Exams	2,000,000,000	State Wide
Provision for Adamwa State Social support program (HCD)	1,500,000,000	State Wide
Provision to support the conduct of Local Government Election	1,453,000,000	State Wide
Construction Of Deputy Governor's Lodge in Abuja	1,000,000,000	State Wide
Procurement of Highspeed Fiber Optic Network Connectivity	1,000,000,000	State Wide
Upgrading and Construction of front shops at Jimeta Shopping complex	1,000,000,000	State Wide
Provision for development of infrastructures as Consituency projects	1,000,000,000	State Wide
Procurement of ICT infrastructure for linking Accountant General and Ministry of Budget and Economic Planning	1,000,000,000	State Wide
Upgrading and Construction of front shops at Jimeta Shopping complex	1,000,000,000	State Wide
Other Projects	62,714,764,500	
Total Capital Expenditure	114,514,104,500	

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 societies 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 and 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.

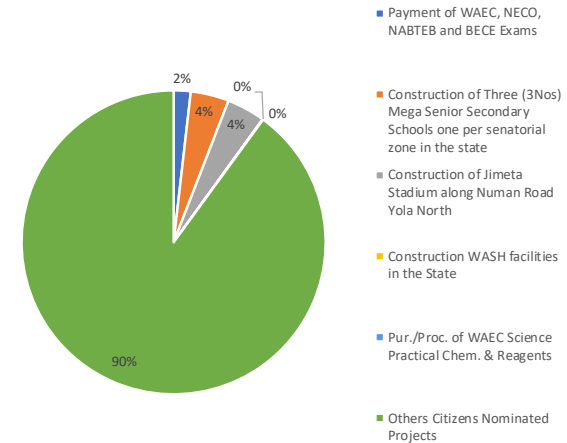
The following are the top five key citizens nominated projects included in the approved budget:

- Payment of WAEC, NECO, NABTEB and BECE Exams
- Construction of Three (3Nos) Mega Senior Secondary Schools one per senatorial zone in the state
- Construction of Jimeta Stadium along Numan Road Yola North
- Construction WASH facilities in the State
- Pur./Proc. of WAEC Science Practical Chem. & Reagents
- Procurement of 21,000 Nos of 18 Students density mattresses

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2024 Budget	Location
Payment of WAEC, NECO, NABTEB and BECE Exams	2,000,000,000	State wide
Construction of Three (3Nos) Mega Senior Secondary Schools one per senatorial zone in the state	4,500,000,000	State wide
Construction of Jimeta Stadium along Numan Road Yola North	4,500,000,000	State wide
Construction WASH facilities in the State	35,000,000	State wide
Pur./Proc. of WAEC Science Practical Chem. & Reagents	35,000,000	State wide
Procurement of 21,000 Nos of 18 Students density mattresses	80,000,000	State wide
Establishment of grazing reserves, gazettelement and development..	2,500,000	State wide
Completion of Gombi-Ga'anda road – 36Km	1,000,000	Gombi LGA
Supply and Installation of integrated stand alone solar streetlight along majors streets in Urban Areas within the state.	300,000,000	State wide
Construction of road from Gombi to Fotta/Ga'anda	100,000,000	Gombi LGA
Construction of road from Numan to Vulpi at Numan LGA	1,000,000	Numan LGA
Renovation of Office Block for blind in Numan.	5,000,000	Numan LGA
Construction of Demsa Township Road (2km)	30,000,000	Demsa LGA
Construction of 1No Small Earth Dams in kukumto in Demsa	300,000,000	Demsa LGA
Purchase of kits for Youth and Women with Start packs in Gombi, Hong, Mubi North, Demsa and Mubi South Areas	10,000,000	State wide
Construction of road from Gombi to Fotta/Ga'anda	100,000,000	Gombi LGA
Social Re-orientation on Drug Abuse, Unwanted Pregnancy, Ethnic/Religious Crises and Food/Nutrition. In Gombi, Hong, and Mubi North L.G.A	2,691,000	State wide
Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	150,000,000	State wide
Renovation of Existing structures in Secondary school in GS&TC Numan, Yola, Mubi , GDSS Pella, GDSS Kojoli, GSS Mayo Belwa, GSS Shelleng, GSS Aliyu Mustapha Collge Yola,GSS Bajnjiram, GDSS Lafiya Lamurde, GDSS kpasham, GDSS Borrong, GDSS Kwabapale, GDSS Gurum, GSS Toungo, GDSS Demsa, GDSS Malabu GSS Song, GDSS Goron, GDSS Gella and GDSS Pakka 21 LGAs	3,000,000,000	State wide
Provi of 1No.water supply facility in 1No.S/towns in Gombi Covid-19 pandemic	30,000	Gombi LGA
Others Citizens Nominated Projects	99,361,883,500	
Total Value of Citizens Nominated Projects	114,514,104,500	

Top Five Citizens Nominated Projects



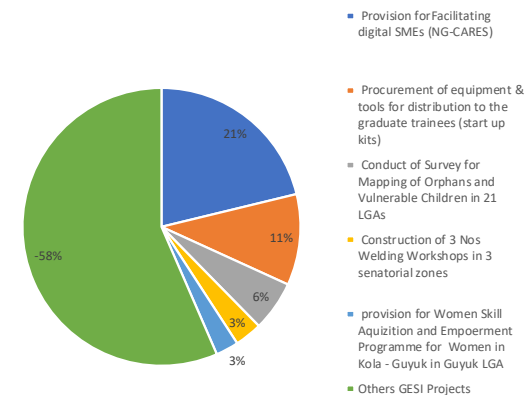
Section 6 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

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 Development, Ministry of Youth and Sports, Ministry of Health, Ministry of Education and Human Capital Development and others play a vital role for ensuring inclusiveness in the budget. The sum of N1bn was allocated in the approved budget to implement gender and inclusive projects in the 2024 fiscal year.

Table 7 Projects that respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2024 Budget	Implementing MDA
Provision forFacilitating digital SMEs (NG-CARES)	400,000,000	Poverty Alleviation Agency
Procurement of equipment & tools for distribution to the graduate trainees (start up kits)	200,000,000	Poverty Alleviation Agency
Conduct of Survey for Mapping of Orphans and Vulnerable Children in 21 LGAs	110,000,000	Ministry of Women Affairs
Construction of 3 Nos Welding Workshops in 3 senatorial zones	60,000,000	Poverty Alleviation Agency
provision for Women Skill Aqizition and Empoerment Programme for Women in Kola - Guyuk in Guyuk LGA	50,000,000	Poverty Alleviation Agency
Purchase of Nutritional Drugs and food items in the state	50,000,000	PHCDA
purchase of Banners and Bill boards sansitization for Mother and Child Week Outreach EU-UNICEF	30,000,000	Ministry of Health and Human Services
Contruction of 3NO. of High Tech. Vocational training centres in the three senatorial	25,000,000	Ministry of Entrepreneurship Development
Purchase for Drugs for State Humanitarian Emmergency control (WHO, UNICEF, UNFPA)	20,000,000	Ministry of Health and Human Services
Purchase of Drugs for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	20,000,000	Ministry of Health and Human Services
Conduct of Survey for Adamawa youth Skills Development Scheme	15,000,000	Ministry of Entrepreneurship Development
Cooperative Education & Enlightenment	15,000,000	Ministry of Entrepreneurship Development
Procurement of Barners and Bill Boards for 16 days of activism for GBV Commoreation	10,400,000	Ministry of Women Affairs
Purchase of Skills Aquisition Equipment Tools to 1000No for Women in the State	10,400,000	Ministry of Women Affairs
Purchase of drugs for Maternal and Child Health Center at Garta Hong LGA	10,000,000	Ministry of Health and Human Services
Purchase of kits for Youth and Women with Start packs in Gombi, Hong, Mubi North, Demsa and Mubi South Areas	10,000,000	Ministry of Entrepreneurship Development
Reconstruction & Fencing of women development centre at malamre	10,000,000	Ministry of Women Affairs
Rehabilitation of safe and child friendly spaces Office in state wide	10,000,000	Ministry of Women Affairs
Conduct survey for Maternal and Perinatal death surveillance and response	5,000,000	Ministry of Health and Human Services
Provision for Purchase of Nutritional food items for the treatment of Malnutrition	5,000,000	Ministry of Health and Human Services
Others GESI Projects	1,065,800,000	
Total Value of GESI Responsive Projects	-	

Top Five GESI Responsive Projects



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 2024 compare to what we budgeted and actually collected in 2023?							
Revenue	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Opening Balance	-	-		-		-	
Federation Account	141,617,082,076	111,873,449,915	26.6%	132,135,364,622	7.2%	61,947,076,248	128.6%
Statutory Allocation	68,047,186,396	54,311,270,167	25.3%	74,573,184,874	-8.8%	25,050,852,749	171.6%
Derivation	-	-		-		-	
VAT	47,731,651,558	30,641,989,004	55.8%	30,641,989,004	55.8%	24,648,664,855	93.6%
Other FAAC Receipts	25,838,244,122	26,920,190,744	-4.0%	26,920,190,744	-4.0%	12,247,558,645	111.0%
Internally Generated Revenues	22,240,608,550	22,417,778,074	-0.8%	22,417,778,074	-0.8%	9,862,266,713	125.5%
Tax Revenue, of which	14,826,500,000	12,136,469,000	22.2%	12,136,469,000	22.2%	8,654,457,234	71.3%
Tax Revenues - Personal	10,350,000,000	8,244,869,000	25.5%	8,244,869,000	25.5%	8,131,091,656	27.3%
Tax Revenue - Other	4,476,500,000	3,891,600,000	15.0%	3,891,600,000	15.0%	523,365,577	755.3%
Non-Tax Revenue	7,414,108,550	10,281,309,074	-27.9%	10,281,309,074	-27.9%	1,207,809,479	513.8%
Other Sources	62,036,000,000	40,727,826,071	52.3%	59,727,826,071	3.9%	13,695,190,539	353.0%
Aids and Grants	2,755,000,000	14,529,071,071	-81.0%	19,529,071,071	-85.9%	4,695,190,539	-41.3%
Loans	59,281,000,000	26,198,755,000	126.3%	40,198,755,000	47.5%	9,000,000,000	558.7%
Other Receipts	-	-		-		-	
Total Revenue (including Opening Balance)	225,893,690,626	175,019,054,060	29.1%	214,280,968,768	5.4%	85,504,533,500	164.2%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023?							
Expenditure	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Personnel	42,978,572,756	44,202,901,540	-2.8%	44,202,901,540	-2.8%	28,044,776,357	53.2%
Salaries, Wages and Allowances	18,436,002,492	20,634,693,250	-10.7%	20,630,193,250	-10.6%	13,421,501,298	37.4%
Social Contributions	16,537,163,944	14,229,404,690	16.2%	13,454,365,711	22.9%	9,074,032,820	82.2%
Social Benefits	8,005,406,320	9,338,803,600	-14.3%	10,118,342,579	-20.9%	5,549,242,238	44.3%
Other Recurrent	68,401,013,370	60,808,530,897	12.5%	61,219,184,697	11.7%	26,673,373,844	156.4%
Overheads	53,853,027,858	40,758,857,797	32.1%	40,758,857,797	32.1%	13,351,583,479	303.3%
Public Debt Charges	11,074,886,392	18,710,000,000	-40.8%	18,710,000,000	-40.8%	12,405,615,116	-10.7%
Transfers of State IGR to LGCs	824,000,000	1,030,000,000	-20.0%	1,030,000,000	-20.0%	458,087,624	79.9%
Others (Grants, Subsidies, Other Transfers)	2,649,099,120	309,673,100	755.5%	720,326,900	267.8%	458,087,624	478.3%
Capital	114,514,104,500	70,007,621,623	63.6%	109,269,536,331	4.8%	19,236,913,408	495.3%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	225,893,690,626	175,019,054,060	29.1%	214,691,622,568	5.2%	73,955,063,608	205.4%

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

How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Office of the Accountant General	24,787,230,368	23,254,523,100	6.6%	23,254,523,100	6.6%	1,507,316,151	1544.5%
Post Primary Schools Mgt Board	11,499,803,880	10,338,259,000	11.2%	10,338,259,000	11.2%	8,507,985,955	35.2%
Security and Special Services Department	10,057,472,398	12,408,045,797	-18.9%	12,408,045,797	-18.9%	5,349,840,137	88.0%
Adamawa State Staff Pension Board	7,761,460,940	9,205,872,600	-15.7%	9,205,872,600	-15.7%	5,566,523,307	39.4%
Adamawa State University Mubi	5,809,000,000	4,830,662,000	20.3%	4,830,662,000	20.3%	-	-
Adamawa State House of Assembly (Legislature)	5,000,000,000	6,458,915,000	-22.6%	6,458,915,000	-22.6%	1,383,181,337	261.5%
Adamawa State Hospital Services Management Board	4,247,333,580	3,862,908,000	10.0%	3,862,908,000	10.0%	3,469,641,568	22.4%
Office of the Governor	3,526,286,400	3,050,803,000	15.6%	3,050,803,000	15.6%	2,521,585,719	39.8%
Ministry of Finance	3,519,836,720	4,344,272,000	-19.0%	4,344,272,000	-19.0%	834,404,522	321.8%
Ministry of Works and Energy Development	3,331,253,920	132,761,000	2409.2%	132,761,000	2409.2%	85,652,850	3789.3%
Office of the Secretary to the State Government	2,276,746,440	2,432,650,000	-6.4%	2,432,650,000	-6.4%	505,923,555	350.0%
Adamawa State Polytechnic Yola	2,148,661,240	1,350,442,000	59.1%	1,350,442,000	59.1%	741,499,542	189.8%
Area Courts	2,054,764,200	60,129,000	3317.3%	60,129,000	3317.3%	1,519,948,926	35.2%
Ministry of Budget and Economic Planning	1,525,043,140	-	-	-	-	-	-
Muslim Pilgrims Welfare Board	1,240,988,640	841,469,000	47.5%	841,469,000	47.5%	488,112,950	154.2%
College of Education Hong	1,177,500,000	1,286,394,000	-8.5%	1,286,394,000	-8.5%	651,328,310	80.8%
High Court of Justice	1,161,113,100	1,228,023,710	-5.4%	1,228,023,710	-5.4%	582,325,111	99.4%
Adamawa State Information Technology Development Agency (ASITDA)	1,158,409,700	-	-	-	-	-	-
Adamawa State Contributory Health Management Agency	1,156,900,800	1,010,545,000	14.5%	1,010,545,000	14.5%	1,681,340	68708.2%
Christian Pilgrims Welfare Board	1,106,083,780	400,291,000	176.3%	400,291,000	176.3%	86,588,271	1177.4%
Other Main Orgs	16,833,696,880	18,514,467,230	-9.1%	18,514,467,230	-9.1%	12,405,615,116	35.7%
Total Expenditure	111,379,586,126	105,011,432,437	6.1%	105,011,432,437	6.1%	54,323,062,576	105.0%

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

How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works and Energy Development	25,535,000,000	19,712,565,136	29.5%	34,437,565,136	-25.9%	11,502,487,859	122.0%
Ministry of Education and Human Capital Development	15,603,000,100	9,620,618,492	62.2%	15,452,151,776	1.0%	2,002,420,524	679.2%
Ministry of Health and Human Services	6,388,000,000	6,199,973,890	3.0%	7,369,973,890	-13.3%	911,974,770	600.5%
Ministry of Finance	6,066,300,000	4,838,980,079	25.4%	9,038,980,079	-32.9%	1,953,506,086	210.5%
Ministry of Housing and Urban Development	5,424,475,200	4,344,272,000	24.9%	5,167,798,787	5.0%	87,506,358	6098.9%
Office of the Secretary to the State Government	4,880,000,000	675,000,000	623.0%	675,000,000	623.0%	52,973,133	9112.2%
Ministry of Youth and Sports Development	4,604,291,400	1,019,955,186	351.4%	1,019,955,786	351.4%	-	
Ministry of Rural Infrastructure & Community Development	3,590,790,900	2,574,178,000	39.5%	4,588,750,888	-21.7%	685,272,280	424.0%
Adamawa State University Mubi	3,000,000,000	1,077,818,911	178.3%	1,077,818,911	178.3%	-	
Adamawa Broadcasting Corporation	2,710,040,000	50,000,000	5320.1%	60,000,000	4416.7%	-	
Poverty Alleviation Agency	2,656,000,000	2,226,444,380	19.3%	2,256,444,380	17.7%	557,328,930	376.6%
Adamawa State Information Technology Development Agency (ASITDA)	2,500,000,000	-		-		-	
Office of the Deputy Governor	2,500,000,000	600,000,000	316.7%	600,000,000	316.7%	-	
NEPAD/APRM	2,300,000,000	102,000,000	2154.9%	102,000,000	2154.9%	-	
Ministry of Justice	2,105,400,000	105,399,999	1897.5%	105,399,999	1897.5%	-	
Ministry of Budget and Economic Planning	1,747,000,000	-		-		-	
Ministry of Commerce	1,700,000,000	1,000,000,000	70.0%	1,000,000,000	70.0%	-	
Ministry of Agriculture	1,655,250,900	1,653,250,811	0.1%	4,953,250,811	-66.6%	58,855,033	2712.4%
Adamawa State Independence Electoral Commission	1,453,000,000	30,000,000	4743.3%	30,000,000	4743.3%	-	
Ministry of Water Resources	1,173,504,900	1,073,504,860	9.3%	3,088,504,860	-62.0%	53,734,161	2083.9%
Other Main Orgs	16,922,051,100	13,103,659,879	29.1%	25,249,418,834	-33.0%	1,370,854,274	1134.4%
Total Expenditure	114,514,104,500	70,007,621,623	63.6%	109,269,536,331	4.8%	19,236,913,408	495.3%

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

How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works and Energy Development	28,866,253,920	19,845,326,136	19133.8%	34,570,326,136	19133.8%	11,499,139,154	-3.6%
Office of the Accountant General	24,957,593,468	23,314,523,100	-99.3%	23,314,523,100	-99.3%	13,391,843,643	
Ministry of Education and Human Capital Development	16,140,600,820	9,800,601,492	8569.2%	15,632,134,776	8569.2%	2,024,538,553	267.3%
Post Primary Schools Mgt Board	11,549,803,880	10,388,259,000	-96.8%	10,388,259,000	-96.8%	8,507,985,955	
Security and Special Services Department	10,457,472,698	12,808,045,797	39.6%	12,214,278,276	39.6%	5,354,326,105	9.3%
Ministry of Finance	9,586,136,720	9,183,252,079	-99.5%	13,383,252,079	-99.5%	2,986,515,674	
Adamawa State University Mubi	8,809,000,000	5,908,480,911	-99.9%	5,908,480,911	-99.9%		
Adamawa State Staff Pension Board	7,772,165,240	9,216,576,914	-37.9%	9,987,340,893	-37.9%	5,566,523,307	
Office of the Secretary to the State Government	7,156,746,440	3,107,650,000	2004.8%	2,336,816,000	2004.8%	658,896,689	385.6%
Ministry of Health and Human Services	6,648,870,520	6,503,476,890		7,673,476,890		1,129,274,495	
Ministry of Housing and Urban Development	5,545,166,880	3,376,074,502	2296.6%	5,394,140,787	2296.6%	145,707,402	221.3%
Adamawa State House of Assembly (Legislature)	5,000,000,000	7,918,657,592	100.6%	7,904,903,592	100.6%	1,383,181,337	9112.2%
Ministry of Youth and Sports Development	4,769,594,160	1,067,889,186	4740.8%	1,067,889,186	4740.8%	62,980,430	145.1%
Adamawa State Hospital Services Management Board	4,247,333,580	3,862,908,000	528.8%	3,699,544,000	528.8%	3,571,909,542	2712.4%
Office of the Governor	3,826,286,400	3,050,803,000		3,050,803,000		2,956,427,343	
Adamawa State Information Technology Development Agency (ASITDA)	3,658,409,700	-	-90.2%		-90.2%		
Ministry of Rural Infrastructure & Community Development	3,653,579,500	2,574,178,000	9505.5%	4,662,928,888	9505.5%	734,326,476	11785.0%
Ministry of Budget and Economic Planning	3,272,043,140	-	3764.7%		3764.7%		214.3%
Office of the Deputy Governor	3,164,230,500	994,352,000	-95.9%	994,352,000	-95.9%	2,956,427,343	
Poverty Alleviation Agency	3,084,000,000	2,295,168,380	1600.0%	2,325,168,380	1600.0%	570,415,578	1270.0%
Other Main Orgs	53,728,403,060	39,802,831,081	41.8%	49,772,350,873	41.8%	10,059,556,958	-178.7%
Total Expenditure	225,893,690,626	175,019,054,060	29.1%	214,280,968,768	5.4%	73,559,975,984	207.1%

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 (FAAC).
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.



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