



**APPROVED BUDGET ESTIMATES**  
**OF**  
**ADAMAWA STATE GOVERNMENT OF NIGERIA**  
**2021 – 2023 MULTI-YEAR BUDGET**

**Budget of Stablisation**



**TABLE OF CONTENT**

S/No	Items	Approved Budget Pages	
1	Profile		II-
2	Summary of Approved Budget		1
3	Summary of Expenditure by MDAs	-	2-9
4	Consolidated Summary	-	10-80
5	Summary of Capital Receipts	-	81-85
6	Detailed Capital Expenditure by Project	-	86-165
7	Budget Fund by Revenue Including Capital Receipt	-	166-167
8	MDAs Expenditure by Economic	-	168-372
9	MDAs Expenditure by Function	-	373-406
10	MDAs Revenue by Economic	-	407-431
11	Detailed Approved Project by MDAs	-	432-507
12	Capital Expenditure in Covid-19 Response	-	508-513
13	Capital Expenditure in Climate Response	-	514
14	Appropriation Bill	-	515-523

**PROFILE**

**EXECUTIVE GOVERNOR:**

**HIS EXCELLENCY  
AHMADU UMARU FINTIRI**

**DEPUTY GOVERNOR**

**HIS EXCELLENCY  
CHIEF CROWTHER SETH  
(NZEANZO OF BACHAMA KINGDOM)**

**SECRETARY TO THE STATE GOVERNMENT**

**MALLAM BASHIR AHMAD  
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT  
ADAMAWA STATE**

**CHIEF OF STAFF**

**PROF. MAXWELL M. GIDADO, SAN  
GOVERNMENT HOUSE, ADAMAWA STATE**

**HEAD OF SERVICE**

**DR. EDGAR AMOS SUNDAY  
OFFICE OF THE HEAD OF SERVICE, ADAMAWA STATE**

**HON. COMMISSIONER OF FINANCE**

**HON. DR. ISHAYA JOHN DABARI  
MINISTRY OF FINANCE AND BUDGET  
ADAMAWA STATE**

**EXECUTIVE CHAIRMAN**

**DR. MARY PANINGA  
ADAMAWA STATE PLANNING COMMISSION  
ADAMAWA STATE**

**PERMANENT SECRETARY (FINANCE)**

**MRS. GYATAM BASSI  
MINISTRY OF FINANCE AND BUDGET  
ADAMAWA STATE**

**PERMANENT SECRETARY (BUDGET)**

**MR. JAPHET A. GAJERE (FCNA)  
MINISTRY OF FINANCE AND BUDGET  
BUDGET DEPARTMENT  
ADAMAWA STATE**

**ACCOUNTANT GENERAL**

**MR. KEFAS JAMES TAGWI (ACA)  
ADAMAWA STATE ACCOUTANT GENERAL  
ADAMAWA STATE**

**PROFILE**



**HIS EXCELLENCY  
AHMADU UMARU FINTIRI  
EXECUTIVE GOVERNOR,  
ADAMAWA STATE**



**HIS EXCELLENCY  
CHIEF CROWTHER SETH  
(NZEANZO OF BACHAMA KINGDOM)  
DEPUTY GOVERNOR  
ADAMAWA STATE**



**MALLAM BASHIR AHMAD**  
**SECRETARY TO THE STATE GOVERNMENT**  
**ADAMAWA STATE**

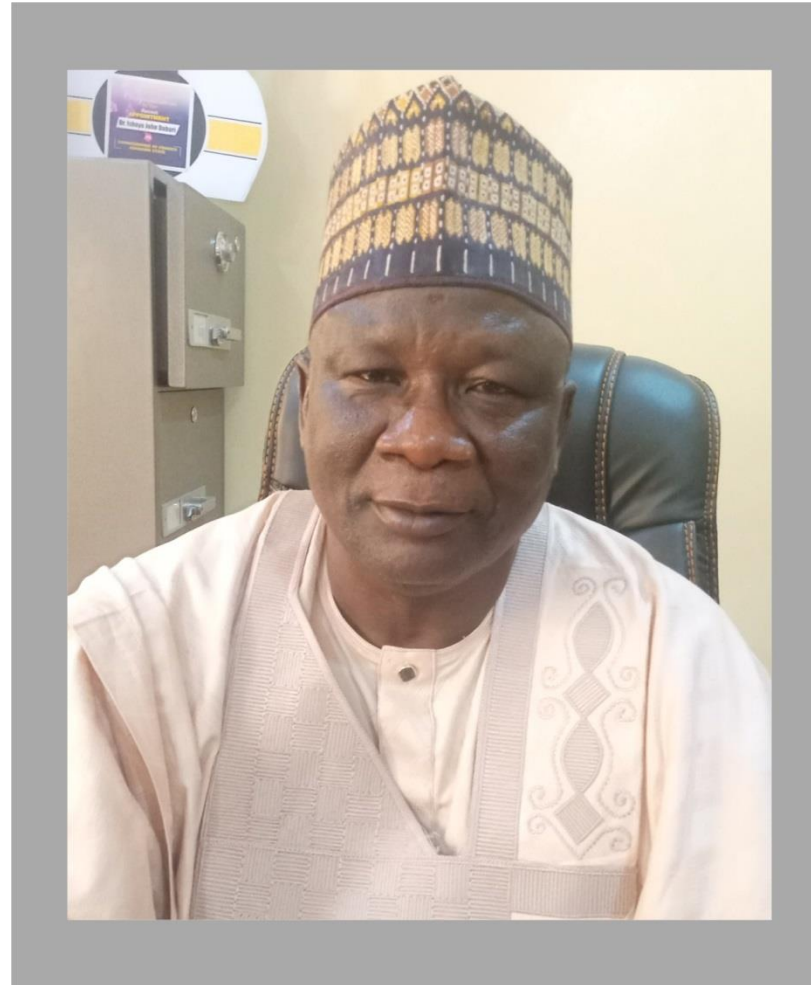


**PROF. MAXWELL M. GIDADO, SAN  
CHIEF OF STAFF  
ADAMAWA STATE**



**DR. EDGAR AMOS SUNDAY**  
**HEAD OF SERVICE**  
**ADAMAWA STATE**





**DR. ISHAYA JOHN DABARI  
HONOURABLE COMMISSIONER  
MINISTRY OF FINANCE AND BUDGET**



**DR. MARY PANINGA  
EXECUTIVE CHAIRMAN  
ADAMAWA STATE PLANNING COMMISSION.**



**MRS. GYATAM BASSI  
PERMANENT SECRETARY  
MINISTRY OF FINANCE AND BUDGET  
ADAMAWA STATE**



**MR. JAPHET A. GAJERE (FCNA)  
PERMANENT SECRETARY (BUDGET)  
MINISTRY OF FINANCE AND BUDGET  
ADAMAWA STATE**



**MR. KEFAS JAMES TAGWI (ACA)  
ACCOUNTANT GENERAL  
ADAMAWA STATE**

**BUDGET SPEECH BY HIS EXCELLENCY, GOVERNOR AHMADU UMARU FINTIRI  
TO THE ADAMAWA STATE HOUSE OF ASSEMBLY ON 23<sup>RD</sup> NOVEMBER 2021**

RT. Honourable Speaker,

Honourable Members,

I am highly delighted and honoured to present the 2021 budget proposal to this Honourable House. This is the second appropriation Bill since the inception of this administration and is to consolidate what this Administration has already begun. The budget is formulated in line with the 2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper as a matter of Economic Planning and Policy as earlier submitted before the Honourable House.

The Bill highlights the draft estimates of the State's Revenue and Expenditure and provides broad outline of the plans and programmes this administration intends to implement with zeal and commitment to enhance the socio-economic development of our dear State. It is customary on this occasion to enlighten our people on the performance of the current Budget in terms of revenue earnings and achievements. This will enable us evaluate our strengths and weaknesses and reappraise our priorities for the challenges ahead.

**REVIEW OF THE 2020 BUDGET**

Mr. Speaker, Honourable Members, before I present the details of the 2021 Proposed Annual Budget, it is however customary on Statutory occasions of this nature that a review of the performance of the current Approved Budget in terms of the Actual Revenue that accrued to the State and in particular on what they were expended on within the last three quarters of the financial year be made known to you, and indeed the entire State.

This will mark our demonstration of transparency and accountability for our stewardship in the State. This review as a matter of tradition is also meant to reflect and evaluate past performances, correct the shortfalls and consolidate on our successes in order to move the State forward.

It is on this note therefore, that I want to refresh your memory that this Honourable Assembly early this year approved the total sum of N183.360 Billion for the 2020 fiscal year to finance both Recurrent and Capital Development Programmes of the State. Out of this, the sum of N85.935 Billion which represents 47% of the total Approved Annual Budget Estimate was earmarked for Recurrent Services and the balance of N97.424 Billion which represents 53% of the total Approved Annual Budget was earmarked to Service Capital Development Programmes and Services in the State for the fiscal year.



The major policy objectives of the 2020 Budget were:

- (i) in line with the Vision 20:2030 National Perspectives Plan, as well as the Sustainable Development Goals that will continue to pursue the anticipated rapid economic growth of our dear State.
- (ii) also in line with the Federal Government's directives, that the state will continue with the International Public Sector Accounting Standards (IPSAS) and State Fiscal Transparency and Accountability (SFTAS) Programme For Result which is in full implementation in the State.
- (iii) Government among other measures will continue to ensure that some of the State's untapped sources of Internally Generated Revenue are harnessed, and adequately tapped towards the improvement of our Revenue generation in the State within the fiscal year.

### **2020 APPROVED REVISED BUDGET**

In the course of implementing the 2020 Budget, it became apparent that there was a need to revise the Budget due to Covid-19 Pandemic which affected all the economic activities of the globe. Under the Revised Budget 2020 Covid-19 Expenditure were captured in line with the State Fiscal Transparency Accountability and Sustainability Programme (SFTAS) and Federal Government's directives. The subsisting Budget was Revised downward to N140,072,711,860 Billion, with Recurrent Expenditure standing at N63,701,911,600 while N76,370,800,260 was for Capital Development Projects in the State. The Budget was revised in order to accommodate measures of tackling the Covid-19 Pandemic and to curtail its spread taking into cognizance also, of the global economic constriction.

The Revised budget revenue sources comprises of Statutory Allocation N32,880,192,769 Billion; Share of VAT N21,503,023,444 Billion; Excess Crude N1,000,000,000 Billion; Share of Proceeds from Promissory Note N2,495,373,928 Billion; Internally Generated Revenue N7,687,761,350 Billion; Stabilization Fund Receipts N500,000,000 Million; Security and State of Emergency N1,500,000,000 Billion; Non-Oil Revenue N3,000,000,000 Billion; Support Fund (FGN Intervention) N2,396,219,627; Refund from Federal Government Executed Projects N1,300,000,000 and Contribution for Covid-19 Pandemic Response N1,000,000,000.

A review of the performance of the Budget during the last 9 months of the year (January – September 2020) is based on the Revised Budget which gives the following actual receipts compared with the approved revised budget.

A breakdown of these actual collections by source is as follows:

i.	Internally generated revenue	N5,482,387,442.24
ii.	Statutory Allocation	N24,675,193,500.07
iii.	Value Added Tax	N10,437,330,614.47
iv.	Exchange Rate Difference	N1,747,889,936.19
v.	Non-Oil Revenue	N1,025,604,135.40
vi.	Contribution for Covid-19 Pandemic Response	N1,256,487,912.50

vii. Capital Receipts  
**Total**

N44,689,789,456.96  
**N 89,314,682,997.83**

Similarly, during the period under review the State Government spent the sum of N54,806,980,846.50 Billion made up of N40,040,754,709.79 Billion on Personnel emolument, Overhead cost and Consolidated revenue fund charges, while the balance of N14,732,754,324.57 Billion was spent on capital development projects.. In spite of the apparent shortfall in actual revenue as a result of Covid-19 Pandemic that occurred during the period under review, Government met all its salary bills and made appreciable progress in the provision of infrastructure and programmes for the development of the State.

### **THE 2021 PROPOSED BUDGET.**

Mr. Speaker, Honourable Members, you would recall that the focus of our last budget was to build both Human and Capital Development programmes that fall within the priority attention of this administration. We believe that most of these programmes when completed would positively impact on the lives of our people. In line with this policy thrust and the continued determination of this administration to pursue with greater vigor the emancipation of the State economy, the 2021 proposed Budget has been carefully packaged to consolidate on the gains recorded in the year 2020 Budget. Accordingly, the State Government has proposed a Budget of One Hundred and Forty Billion, Thirty Four Million, Four Hundred and Nine Thousand, Four Hundred and Forty Naira (N140,034,409,440.00), for its Projects and programmes in 2021 Fiscal year. A summary of the estimates in terms of revenue and expenditure is projected as follows:

#### **REVENUE**

(a) Statutory Allocation	-	N40,905,267,905.00
(b) Value Added Tax (VAT)	-	N18,818,641,535.00
(c) Stamp Duty	-	N2,000,000,000.00
(d) Excess Crude	-	N1,500,000,000.00
(e) Internally generated revenue	-	N12,125,500,000.00
(f) Exchange Rate Difference	-	N2,615,000,000.00
(g) Stabilization Fund Receipts	-	N2,500,000,000.00
(h) Non-Oil Revenue	-	N1,500,000,000.00
(i) Support Fund (FGN Intervention)	-	N3,000,000,000.00
(j) Capital Receipts	-	<u>N55,070,000,000.00</u>
<b>Total</b>	-	<u><b>N140,034,409,440.00</b></u>

#### **EXPENDITURE**



(a)	Personnel Emoluments	-	N30,547,202,964.00
(b)	Overhead Cost	-	N16,669,313,566.00
(c)	Consolidated Revenue Fund Charges	-	N20,000,000,000.00
(d)	Capital Expenditure	-	<u>N72,817,892,910.00</u>
	<b>Total</b>	-	<b><u>N140,034,409,440.00</u></b>

The proposed Budget of N140,034,409,440.00 Billion for 2021 Fiscal year is made up of recurrent expenditure of N67,216,516,530 Billion representing 48% of the total Budget while the balance of N72,817,892,910.00 Billion is for Capital development projects representing 52%. Government is also considering plans to access long term finance from the capital market by floating bonds to finance some viable projects in the Budget. The completion of all on-going projects is aim at reducing the stock of uncompleted projects in 2021 which is in line with the principles of this administration and the aspirations of our people.

Mr. Speaker, Honourable Members, let me briefly unfold our planned strategies on refocusing the State priorities in line with the projected revenue and expenditure to achieve our developmental goals.

### **INTERNALLY GENERATED REVENUE**

The Board of Internal Revenue has been revamped and we have noticed appreciable improvement in our monthly revenue collections despite the impact of Covid-19 Pandemic. Some of the outstanding achievement of the board includes;

- The revenue laws have been reviewed and pass into law to address grey areas of revenue collections. This has paved way for increase revenue generation in the state.
- All revenue title in the state were codified and align to the standard practice of International Public Sector Accounting Standard (IPSAS). This has further aid the revenue agency to block leakages as non performing revenues are investigated.
- The board had successfully implemented the statutory rate of fees and levies applicable by law to livestock revenue collections.
- The board had also successfully implemented a tax programs that lighten hardship on tax payers following the Covid-19 lock down. Adamawa state Board of Internal Revenue is the first revenue agency in the history of Nigeria to offer online renewal of Vehicle licenses.

**CAPITAL RECEIPTS**

These are made up of Grants, Aids, loans etc. Actual receipts in the last 9 months of 2020 was very poor due to Covid-19 Pandemic. Government is however optimistic that substantial funds will be received in next financial year from the World Bank through programmes like the Covid-19 Recovery and Economy Stimulus (CARES), SFTAS and other funding agencies. Government also intends to use internal loans to finance some of the priority projects that have high revenue yielding potentials.

**RECURRENT EXPENDITURE**

There is no doubt that Government has made appreciable progress in minimizing expenditure by cutting down Overhead cost of all MDA's by 40% as a result of fall in cash inflow caused by the Covid-19 Pandemic. The Government is also looking into measures and modalities of how to offset the backlog of Gratuity and Pensions of retired Civil Servants within the next fiscal year.

**CAPITAL EXPENDITURE**

In 2020, Government budgeted the sum of N97,424,993,410 Billion for Capital expenditure and was later Revised to N76,620,843,260.00. However, only N14,732,754,324.57 Billion was expended as at 30<sup>th</sup> September, 2020 on priority projects and programmes in, Works, Education, Health, Agriculture, General Administration, etc. All of these projects have direct bearing on the lives of our people. The low performance in terms of capital projects is as a result of dwindling revenue inflow from the federation account due to Covid-19 Pandemic.

Government has proposed to spend the sum of N72,817,892,910.00 Billion on capital expenditure in 2021 Fiscal year.

**THE CIVIL SERVICE**

The Civil Service as the engine for implementing our laudable policies and programmes has continued to receive Government's priority attention. We have implemented the new National Minimum wage at the rate of N32,000 Naira as promised during my electioneering campaign, as well as the consequential adjustment of salaries for those on GL. 07 and above as negotiated with the organized Labour in the State. In the same vain, we have ensured that salaries are paid consistently on the 23<sup>rd</sup> of every month despite the challenges of Covid-19 Pandemic and fluctuating allocations from the Federation Account coffers.

We have also introduced far-reaching reforms in the recruitment, promotion and appointment of Civil Servants. My Administration has ensured that vacancies for employment are always advertised and the employment process made transparent to give every qualified Adamawa citizen a fair chance.

I am also proud to say that under my watch, candidates for appointment as Permanent Secretaries are only selected through a transparent and rigorous process that includes passing Qualifying Examinations conducted by the Administration Staff College of Nigeria (ASCON), Lagos. This has ensured that only the best of our Civil Servants regardless of social, ethnic or religious backgrounds to become Permanent Secretaries.

## **EDUCATION**

Education will continue to receive priority attention of Government in 2021 because of our firm conviction that investment in this sub-sector will have a multiplier effect on other sectors. We are, no doubt, aware of the damage done to the Education sub-sector in the past and unless we sustain the present tempo of intervention, all our achievements will be short-lived. I am happy to inform you that following a report received from a team of experts on education over the state to ascertain the stage of our schools infrastructure as well as the scope of their dilapidation. This has necessitated the rehabilitation of most of our boarding Post Primary Schools and making adequate provision of learning materials and good learning environment that will attract the children to develop interest of going back to school.

To further consolidate our intervention in this sub-sector, Government will continue to improve on the feeding arrangement in our schools by ensuring that free feeding is timely and provision of balanced diet. Government will continue to pay the fees for WAEC, NECO, NABTEB, NBAIS and Basic Education Certificate Examinations for students that are qualified to write the Examinations. Government will also continue to pay Scholarship allowances promptly to students in all Tertiary Institutions both within and outside the Country. Government will continue to also provide free and compulsory Basic Education in the State.

Government as a matter of importance and the needs to protect our pupils from Covid-19 Pandemic, Schools were fumigated and enough materials were procured to curtail the spread of the Virus among the students.

My Administration will see to it that 2,000 qualified Teachers are also employed in the next Financial year in order to alleviate unemployment thereby creating job opportunity among our teeming youths.

## **HEALTH**

Mr, Speaker, Honourable Members, I have noted that the pathetic conditions of our hospitals and health centers have been giving me a serious concern. To this end, the government has embarked on the general rehabilitation of our General Hospitals in Ganye, Numan, Guyuk, Fufore, Song and Mubi and construction of cottage Hospitals in Lamurde, Shellenge, Girei and Gombi, in order to improve on our human capital development index. In order to curtail the spread of Covid-19 Pandemic, the former Psychiatric unit of the Specialist Hospital has been renovated and upgraded to serve as an infectious diseases centre in the State, the first of its kind in the Northeast region. The facility is now being used to manage the Covid-19 patients. It is our intention to have one of these centres in each Senatorial Zone, to make significant impact in our Health care delivery in the State, Government has proposed to spend the sum of N6,472,075,000.00 in the Health sector in the year 2021.

**CRITICAL INFRASTRUCTURE:**

The importance of good road network in the economic development of a State like ours cannot be over emphasized. The present out cry of our people for improved road network in the urban centres and link roads in rural areas to facilitate easy movement of both human and farm produce, is justified. Our urban renewal projects, in the State capital currently going on when completed will ease a lot of traffic congestion on the main entries in addition to the beautification of our collective pride the State capital. During the year under review, the government carried out new urban roads and flyovers with the deliberate attempt to urbanize the city. No doubt, Government has made some progress in the rehabilitation of some road network in Jimeta, Yola, Jada, Numan, Hong, Mlchika, Madagali and other Local Government Areas of the State this Fiscal year, but there is yet a lot more to be done. Having opened into our rural areas, which is unprecedented, government will invest substantially in the maintenance and upgrading the standard of the roads, in the year 2021, for all year round usage. To make a significant intervention in this sub-sector, Government has proposed to spend the total sum of N16,002,714,500.00 on urban and rural roads.

The Government in its effort to rejuvenate economic activities in the State rural areas has so far provided 12 rural Communities with electricity, connected to the National Grid. Government is still determine to complete some of the abundant projects like the Sport Stadium Complex, Yola International Hotel, and some water treatment plants through a Public Private Partnership.

It is important to remind Honourable Members that our plan to reduce housing deficit in State will be sustain by ensuring the completion of the 2,000 housing units which is commencing now.

Furthermore, Government is determined to vigorously pursue the acceleration of commercial and industrial growth of the state. To this end, government is determined to complete the renovation and upgrade Yola International Hotel to a Five Star Hotel. Government has through Ministry of Mineral Resources embarked on a feasibility study of various solid mineral deposits in the state to determine their commercial viability. The Guyuk Cement project is also now in the front burner with the on-going engagement of a prospective investor under a Public Private Partnership arrangement.

It is my desire to see that all our communities are electrified and also have good access roads. To transform the desire to fruition, this administration is going to be committed to the development of our electrification and rural roads. Also over 145 Rural Communities abandoned electrification projects has been reactivated and the execution of 281.7Km of rural roads under ADRAMP-II. These have been flagged off and are at various stages of completion.

**AGRICULTURE**

Mr. Speaker, Hon. Members, Agriculture is unarguably the mainstay of our economy. Vigorous and sustained investment in agriculture will bring about development and poverty reduction. Within the year under review the Government had procured 61,800 bags and 51,000 liters of assorted fertilizer and chemicals respectively. Also about 21,000kg of assorted seeds were procured, unfortunately the low level of rain recorded this year and the effect of Covid-19 has affected the intended outcome. Government will as a matter of interest, in the next fiscal year government will resuscitate the existing fertilizer blending plant and implement all the Covid-19 Recovery Economic stimulus (CAREs) and Agro-Processing, Productivity Enhancement and Lively Hood Improvement Support Project (APEALS) in the State. Government will continue to promote dry season farming through the development of Irrigation schemes to ensure food production on continuous basis all the year round. The sum of N3,613,264,000.00 has been proposed for the Agricultural sub-sector in 2021.

**WOMEN AND YOUTH EMPOWERMENT**

Hon. Speaker, Hon Members, this Government, having invested in critical Infrastructure, Education, Health and Security substantially in this Fiscal year, we intend to give Women and Youth Empowerment a considerable attention in the 2021 Fiscal year. Government therefore intend s to revamp mall our existing Technical Skills Acquisition Centres and Three (3) Farming Skill Acquisition Centres (1 per Zone) for the purpose of developing our youths to be self-reliance. It is also in our plan to establish a garment Industry for our Youths and Women with a view to leading them out of the unemployment market

**INTERNAL SECURITY**

Mr. Speaker, Honourable Members, there is no doubt that Adamawa State is one of the most peaceful States in the country. With joy in my heart, I call on this Honourable House and indeed the people of the State to continue to thank God for the relative peace that He has bestowed on this State. Let this peace never depart from us. I also thank the peace loving people of Adamawa State that in spite of our different cultural beliefs, religious leanings and political affiliations, we have continued to be our neighbor's keepers, living in peace, love and harmony. I still appeal to the people of the State to continue to shun some misguided elements who fan embers of suspicion and hatred among our people with a view to disrupting the peaceful coexistence we have been enjoying. We must shun violence because it has no dividend apart from self-destruction and untold hardship. To reap the fruit of our present democracy, we must resolve to live in peace, as there is no other alternative. We have been living with one another for a long time, let us therefore appreciate and respect each other's differences and values. I want to assure you that Government on its part is always ready to pull its resources to protect the lives and property of its citizens at all times.

Government is also aware of some pockets of armed banditry and kidnapping along some of our highways and rural areas in the State. We intend to sustain the current offensive against the perpetrators of these acts. The combined efforts of the law enforcement agents and the public will flush out these criminals from our societies in the very near future. We shall not relent in our efforts to report suspicious individuals in our communities to the community leaders and the police. There must be no hiding place for criminals in our midst.

May I therefore seize this opportunity to thank all the traditional rulers, security agents, opinion leaders and all peace loving citizens of the State who have contributed immensely in nurturing and sustaining peace in the State. By the grace of God we will continue to enjoy the peace that we have collectively worked for.

Mr. Speaker, Members of this Honourable House, I would like to express my heart felt gratitude for the immense cooperation I have been receiving from you since the inception of this Administration. Adamawa State is indeed blessed, because it is one of the few States in the Federation that have maintained and sustained a cordial working relationship between the Legislature and the Executive. With the caliber of legislators in the House, I am confident that we will continue to work together to build our State and uplift the quality of lives of our people. My doors will continue to remain open for good advice, dialogue and consultation as we join hands to build our State of our dream for the future generation to inherit.

Mr. Speaker, the programmes articulated in the 2021 budget proposal have been carefully packaged to bring about sustained development in the State. The financial projections are made based on Fiscal Strategy Paper 2021 and anticipated allocation from the Federation account. Through carefully crafted reforms, We are determined to translate the lofty programmes of this proposed budget into reality by being deliberate, prudence, discipline and transparent application of the lean resources we hope to receive. I therefore look forward to your full cooperation, which I am confident you will give as you have always done.

Mr. Speaker Sir, it is now my singular honour and pleasure to present a budget proposal of One Hundred and Forty Billion, Thirty Four Million, Four Hundred and Nine Thousand, Four Hundred and Forty Naira (**N140,034,409,440.00**), Tagged **Budget of Stabilisation** for the year 2021 ending 31st December, in which we hope to stabilize the modest achievements made towards redirecting the socio-economic growth of our dear State, for the kind consideration of this Honourable House.

I thank you all.

God Bless Adamawa State.

God Bless the Federal Republic of Nigeria

Amen.