

ADAMAWA STATE HOUSE OF ASSEMBLY

A BILL

FOR

**A LAW TO ISSUE AND APPROPRIATE THE SUM OF FIVE HUNDRED AND EIGHTY-THREE BILLION, THREE HUNDRED AND THIRTY-ONE MILLION, THREE HUNDRED AND EIGHTY THOUSAND, FOUR HUNDRED AND NINETY-SIX NAIRA ONLY BEING 2026 APPROVED BUDGET ESTIMATE FOR THE SERVICES OF ADAMAWA STATE OF NIGERIA FOR THE YEAR 2026 WHICH INCLUDES STATUTORY EXPENDITURE UNDER 425 AND MATTERS INCIDENTAL THERETO.**

**Date of Commencement**

**1<sup>ST</sup> JANUARY, 2026**

BE IT ENACTED by the House of Assembly of Adamawa State of Nigeria and by the authority of same as follows: -

**Short title and Commencement.**

1. This Law may be cited as the Adamawa State Approved Budget Estimate Appropriation Law 2026 and shall be deemed to have come into effect on the **1<sup>ST</sup> January, 2026**

**Interpretation.**

2. In this Law, unless the context otherwise requires: -  
“Accountant-General” means the Accountant General of Adamawa State.  
“Governor” means the Governor of Adamawa State of Nigeria.

**Expenditure of  
₦209,640,415,814  
Authorised out  
Consolidated Revenue  
Fund**

3. The Accountant-General may, on the Warrant of the Governor, issue from the consolidated revenue fund of Adamawa State of Nigeria during the year ending on 31st day of December, 2026 any sums not exceeding on the whole sum of **TWO HUNDRED AND NINE BILLION, SIX HUNDRED AND FORTY MILLION, FOUR HUNDRED AND FIFTEEN THOUSAND, EIGHT HUNDRED AND FOURTEEN NAIRA ONLY** being the total of the amounts set forth opposite the Heads specified in the manner expressed in the first schedule.

**Appropriation of  
₦209,640,415,814**

4. The said sum on the whole not exceeding the sum of **TWO HUNDRED AND NINE BILLION, SIX HUNDRED AND FORTY MILLION, FOUR HUNDRED AND FIFTEEN THOUSAND, EIGHT HUNDRED AND FOURTEEN NAIRA ONLY** shall be appropriated to the purposes and in the manner expressed in the first Schedule.

**Expenditure  
₦373,690,964,682**  
**Authorised out of  
the Capital  
Development.**

5. The Accountant-General may, on the Warrant of the Governor issue from the Capital Development Fund of Adamawa State of Nigeria as in 2026 Approved Budget Estimate during the year ending on the whole, the sum of **THREE HUNDRED AND SEVENTY THREE BILLION, SIX HUNDRED AND NINETY MILLION, NINE HUNDRED AND SIX FOUR THOUSAND, SIX HUNDRED AND EIGHTY TWO NAIRA, ONLY** being the total amounts set forth opposite the Heads specified in the manner expressed in the second Schedule.

#### **Second schedule.**

**Appropriation of  
₦373,690,964,682**

6. The said sum on the whole not exceeding the sum of **THREE HUNDRED AND SEVENTY-THREE BILLION, SIX HUNDRED AND NINETY MILLION, NINE HUNDRED AND SIX FOUR THOUSAND, SIX HUNDRED AND EIGHTY-TWO NAIRA, ONLY** shall be appropriated to the purpose and in the manner expressed in the second schedule as 2026 approved Budget Estimate.

**FIRST SCHEDULE**  
**RECURRENT EXPENDITURE**

<b>Code</b>	<b>Title</b>	<b>N</b>
011100100100	Office of the Governor	7,365,445,760.00
011100100200	Office of the Deputy Governor	1,052,211,120.00
011100500100	Sustainable Development Goals (Former MDG's Office)	158,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	25,270,000.00
011101000100	Bureau for Public Procurement (BPP)	837,284,760.00
011101600100	World Bank Development Partner Projects(WBDPP)	150,000,200.00
011101700100	Cabinet Affairs Office	117,494,860.00
011101800100	Security and Special Services Department	11,010,503,650.00
011110100100	Community and Social Development Agency	35,646,800.00
011118400100	Gongola Basin Energy Development Company	149,941,470.00
011118500100	Department of Chieftaincy Affairs	635,772,480.00
011110300100	Boundary Commission	45,179,300.00
016100100100	Office of the Secretary to the State Government	16,920,275,822.00
016102100100	Poverty Alleviation Agency	258,006,260.00
016103700100	Muslim Pilgrims Welfare Commission	2,684,234,370.00
016103800100	Christian Pilgrims Welfare Board	2,663,202,190.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	42,353,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	250,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	120,246,860.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIP)	49,183,900.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	303,000,000.00
016105900100	Adamawa State Peace Commission	259,700,000.00
011200300100	Adamawa State House of Assembly (Legislature)	8,594,496,250.00
011200400100	House of Assembly Service Commission	1,031,990,690.00
012300100100	Ministry of Information and Strategy	592,173,970.00
012300300100	Adamawa Television Corporation (ATV)	417,664,900.00
012300400100	Adamawa Broadcasting Corporation (ABC)	385,302,680.00
012301300100	Government Printing Press (GPP)	101,744,290.00

012305500100	Adamawa Press Limited (APL)	148,934,000.00
012500100100	Office of the Head of Service	2,151,715,920.00
012500500100	Establishment and Training Department	1,163,285,530.00
012500700100	Adamawa State Staff Pension Board	22,354,081,220.00
012500800100	Department of Labour and Productivity	14,865,530.00
014000100100	Office of the State Auditor General	1,128,625,970.00
014000200100	Office of the Auditor General for Local Government	183,457,620.00
014000300100	Audit Commission	230,743,570.00
014700100100	Civil Service Commission	233,624,930.00
014900100100	Local Government Service Commission	51,941,240.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	193,937,500.00
016300100100	Ministry for Special Duties	389,441,384.00
021500100100	Ministry of Agriculture	582,068,490.00
021510200100	Adamawa Agricultural Development Program (AADP)	143,651,830.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	98,828,730.00
022000100100	Ministry of Finance	3,150,269,920.00
022000200100	Debt Management Agency	110,236,280.00
022000700100	Office of the Accountant General	37,170,128,170.00
022000800100	Board of Internal Revenue	1,671,356,203.00
022200100100	Ministry of Commerce	424,760,410.00
022201900100	Jimeta Ultra-Modern Market Office	118,490,800.00
022202000100	Jimeta Ultra-Modern Shopping Mall	118,490,800.00
022900100100	Ministry of Transportation	201,494,170.00
022905300100	Adamawa State Transport Board	407,319,370.00
023300100100	Ministry of Mineral Resources Development	61,864,320.00
023305200100	Adamawa State Mining Company	37,388,800.00
023400100100	Ministry of Works and Energy Development	1,827,281,250.00
023400400100	Adamawa State Road Maintenance Agency	32,016,770.00
023400500100	Energy Development	150,000,000.00
023600100100	Ministry of Culture and Tourism	129,042,800.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	55,513,410.00
023600400100	Arts Council	236,529,560.00
023605200100	Hotel and Tourism Board	29,085,500.00

023800100100	Ministry of Budget and Economic Planning	372,324,410.00
023800200100	Adamawa State Planning Commission	247,234,750.00
023800400100	Adamawa State Bureau of Statistics	454,596,400.00
025000100100	Fiscal Responsibility Commission	236,585,540.00
025200100100	Ministry of Water Resources	136,770,410.00
025210200100	Adamawa State Water Board	1,155,741,330.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	75,856,950.00
025210400100	Small Towns Water Supply Agency	55,322,290.00
025300100100	Ministry of Housing and Urban Development	127,316,550.00
025305300100	Adamawa State Urban Planning & Development Board	216,024,660.00
026000100100	Ministry of Lands and Survey	236,920,950.00
026000200100	Office of the Surveyor General	145,277,450.00
026500100100	Ministry of Livestock & Aquaculture Development	1,138,048,040.00
026600100100	Ministry of Entrepreneurship Development	246,332,220.00
025400100100	Ministry of Rural Infrastructure & Community Development	112,639,690.00
031801100100	Adamawa State Judicial Service Commission	311,519,218.00
031805100100	High Court of Justice	2,277,998,810.00
031805200100	Customary Court of Appeal	514,346,890.00
031805300100	Sharia Court of Appeal	554,290,600.00
031805500100	Area Courts	2,649,375,570.00
032600100100	Ministry of Justice	4,990,237,880.00
051300100100	Ministry of Youth and Sports Development	1,545,914,720.00
051305100100	Sports Council	452,727,910.00
051305300100	Adamawa United Foot Ball Club	780,279,540.00
051400100100	Ministry of Women Affairs	700,365,370.00
051700100100	Ministry of Education and Human Capital Development	528,211,000.00
051700300100	Adamawa State Universal Basic Education Board	548,802,680.00
051700800100	Adamawa State Library Board	334,300,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	235,814,110.00
051705100100	Post Primary Schools Mgt Board	23,920,659,160.00
051706200100	Ministry of Tertiary and Professional Education	24,302,910.00
051706400100	Education Resource Centre	191,547,310.00
051700500100	College of Agriculture, Science and Technology Ganye	2,316,392,200.00

051700400100	College of Legal Studies Yola	1,283,086,660.00
051701800100	Adamawa State Polytechnic Yola	2,879,277,450.00
051701900100	College of Education Hong	2,290,532,960.00
051702100100	Adamawa State University Mubi	10,154,218,970.00
051702200100	Adamawa State Scholarship Trust Fund	75,682,330.00
051702300100	College of Nursing & Sciences Yola	758,394,100.00
051702400100	College of Health Technology Michika	751,302,270.00
051702500100	College of Technology, Innovation and Entrepreneurship Studies Gulak	1,920,938,057.00
052100100100	Ministry of Health and Human Services	534,293,660.00
052100300100	Primary Health Care Development Agency	235,167,970.00
052100200100	Adamawa State Contributory Health Management Agency	133,093,890.00
052102700100	Adamawa State Referral Center	46,738,540.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	59,679,300.00
052110200100	Adamawa State Hospital Services Management Board	7,290,455,180.00
052110300100	Adamawa Traditional Medicine Board	57,753,300.00
052111300100	Adamawa State Drugs Supply Management Agency	213,564,610.00
052111400100	Adamawa State Specialist Hospital Yola	442,074,410.00
053500100100	Ministry of Environment and Natural Resources Development	662,278,240.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	374,688,160.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	56,187,380.00
055100100100	Ministry for Local Government Affairs	130,877,890.00
055100500100	Local Government Staff Pension Board	199,254,690.00
	<b>Total Recurrent Expenditure</b>	<b>209,640,415,814.00</b>

**SECOND SCHEDULE**  
**CAPITAL EXPENDITURE**

<b>Code</b>	<b>Title</b>	<b>N</b>
011100500100	Sustainable Development Goals (Former MDG's Office)	2,340,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	2,000,000,000.00
011118500100	Department of Chieftaincy Affairs	200,000,000.00
016100100100	Office of the Secretary to the State Government	9,336,509,094.00
016102100100	Poverty Alleviation Agency	8,000,000,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	200,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	4,069,350,000.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	88,000,000.00
012300100100	Ministry of Information and Strategy	354,000,000.00
012300400100	Adamawa Broadcasting Corporation (ABC)	218,375,000.00
016300100100	Ministry for Special Duties	500,000,000.00
021500100100	Ministry of Agriculture	3,540,060,000.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	64,176,320.00
022000100100	Ministry of Finance	10,475,000,000.00
022200100100	Ministry of Commerce	20,224,285,090.00
022900100100	Ministry of Transportation	500,000,000.00
023300100100	Ministry of Mineral Resources Development	300,000,000.00
023400100100	Ministry of Works and Energy Development	120,862,306,430.00
023600100100	Ministry of Culture and Tourism	2,150,416,510.00
023800100100	Ministry of Budget and Economic Planning	1,002,500,000.00
023800200100	Adamawa State Planning Commission	280,000,000.00
023800400100	Adamawa State Bureau of Statistics	185,000,000.00
025000100100	Fiscal Responsibility Commission	120,000,000.00
025200100100	Ministry of Water Resources	4,227,012,953.00
025210200100	Adamawa State Water Board	1,933,128,370.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	485,400,000.00
025210400100	Small Towns Water Supply Agency	502,932,800.00
025300100100	Ministry of Housing and Urban Development	27,019,748,900.00
025305300100	Adamawa State Urban Planning & Development Board	2,238,000,000.00
026000100100	Ministry of Lands and Survey	1,650,000,000.00

026000200100	Office of the Surveyor General	2,309,098,500.00
026500100100	Ministry of Livestock & Aquaculture Development	661,500,000.00
025400100100	Ministry of Rural Infrastructure & Community Development	9,748,276,620.00
025400200100	Rural Access Agricultural and Marketing Project (RAAMP)	5,462,710,000.00
031805500100	Area Courts	98,000,000.00
032600100100	Ministry of Justice	4,298,000,000.00
051300100100	Ministry of Youth and Sports Development	16,873,111,360.00
051400100100	Ministry of Women Affairs	2,241,380,000.00
051700100100	Ministry of Education and Human Capital Development	43,972,771,757.00
051706400100	Education Resource Centre	120,000,000.00
051700500100	College of Agriculture, Science and Technology Ganye	220,482,810.00
051701800100	Adamawa State Polytechnic Yola	180,000,000.00
051701900100	College of Education Hong	100,000,000.00
051702100100	Adamawa State University Mubi	14,600,000,000.00
051702200100	Adamawa State Scholarship Trust Fund	5,500,000,000.00
051702300100	College of Nursing & Sciences Yola	311,425,600.00
051702400100	College of Health Technology Michika	181,800,000.00
052100100100	Ministry of Health and Human Services	32,454,772,168.00
052100300100	Primary Health Care Development Agency	1,074,195,200.00
052100200100	Adamawa State Contributory Health Management Agency	5,096,000,000.00
053500100100	Ministry of Environment and Natural Resources Development	2,210,000,000.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	374,239,200.00
054400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	500,000,000.00
055100100100	Ministry for Local Government Affairs	37,000,000.00
	<b>Total Capital Expenditure</b>	<b>373,690,964,682.00</b>

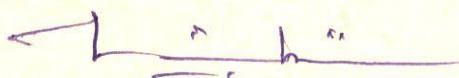
## EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect, but is intended to explain its purpose)

The purpose of this Law is to provide for further issue and Approved 2026 Supplementary Budget Estimate Appropriation of the sum of **₦583,331,380,496.00** for the services of Adamawa State of Nigeria for the year 2026, which includes statutory expenditure under Head 425 as Draft for the year;

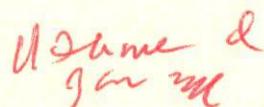
CODE	TITLE	N
21030101	GRATUITY	9,673,915,800.00
21030102	PENSION	9,159,400,000.00
21030103	DEATH BENEFITS	1,560,000,000.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	934,809,200.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	7,200,000,000.00
	TOTAL	<b>28,528,125,000.00</b>

This printed impression has been carefully compared by me with the Bill which has passed the House and found by me to be a true and correctly printed copy of the said Bill



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**UMAR USMAN HAMIDU LALEH**  
Clerk to Adamawa State House of Assembly

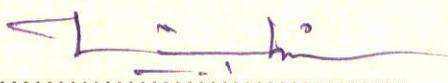
I assent this ..... **31<sup>st</sup>** day of ..... **Dec** ..... 2025



.....  
**RT. HON. (Dr) AHMADU UMARU FINTIRI CON, GSSRS**  
Governor,  
Adamawa State of Nigeria

## SCHEDULE OF BILL

SHORT TITLE	LONG TITLE	SUMMARY OF CONTENTS	DATE PASSED BY THE HOUSE
Adamawa Supplementary Appropriation Law, 2026.	<p>A Law to issue and appropriate the Sum of Five Hundred and Eighty-Three Billion, Three Hundred and Thirty-One Million, Three Hundred and Eighty Thousand, Four Hundred and Ninety-Six naira only Being 2026 approved budget estimate for the services of Adamawa State of Nigeria for the Year 2026 which includes statutory expenditure under 425 and matters incidental thereto.</p>	<p>The Law seeks to issue and appropriate the Sum of Five Hundred and Eighty-Three Billion, Three Hundred and Thirty-One Million, Three Hundred and Eighty Thousand, Four Hundred and Ninety-Six naira only Being 2026 approved budget estimate for the services of Adamawa State of Nigeria for the Year 2026 which includes statutory expenditure under 425 and matters incidental thereto.</p>	29 <sup>th</sup> December 2025,

  
**UMAR USMAN HAMIDU LALEH**  
 Clerk to Adamawa State House of Assembly



## OFFICE OF THE GOVERNOR

GOVERNMENT HOUSE,  
P. M. B. 2066, YOLA ADAMAWA STATE

Ref. No. GHA/S/528/S.1/450

31<sup>st</sup> December, 2025

The Secretary to the State Government,  
Office of the Secretary to the State Government  
State Secretariat,  
Yola.

### FORWARDING OF A BILL SIGNED INTO LAW BY THE GOVERNOR

I forward herewith, Sir, a Bill for a Law to issue and appropriate the sum of Five Hundred and Eighty-Three Billion, Three Hundred and Thirty-One Million, Three Hundred and Eighty Thousand, Four Hundred and Ninety-Six Niara only, being 2026 Approved Budget Estimate for the services of Adamawa State of Nigeria which includes statutory expenditure under 425 and matters incidental thereto for further administrative action at your end.

Accept as usual, the assurances of His Excellency's esteemed regards.

*D. H. Gaya*  
Dominic H. Gaya  
Personal Secretary to HE

*PSP* *ACAO*  
*P/S front + definite*  
*to Statehouse + relevant*  
*MBA: 02/01/26*

*PSP*  
*2/1/2026*