

The Chief of Staff,  
Government House.

The Director,  
Deputy Governor's Office.

All Honourable Commissioners;

The Secretary to the State Government;

The Head of Service;

All Permanent Secretaries;

The Clerk to the House;

The Chief Registrar;

All Chief Executive of Boards,

Parastatals & Commissions

Collation of CSOs,

**Attention:** Directors of Finance & Supplies/Directors of Planning.

**BUDGET CALL CIRCULAR: SUBMISSION OF REVENUE, RECURRENT AND  
CAPITAL ESTIMATES FOR 2023 BUDGET COMPILATION**

The Ministry of Budget and Economic Planning has commenced the process of Budget preparation for the 2023 Fiscal Year. This 2023 call circular sets out the requirements and instructions that must be satisfied and followed in the preparation of the 2023 Kebbi State budget proposal. All Ministries/Chief Executives/Accounting officers and other officers responsible for the budget preparation are advised to read this Budget call circular carefully and adhere to

these guidelines and instructions including, but not limited to, the cost control measures indicated herein.

**1.1 The strategic objectives/budget thrust are:**

- a. To reduce over-dependence on federal transfer through improved revenue generation via technology driven systems.
- b. To ensure quality human-capital development initiative through continuous improvement in access to - and quality of - public services, which include education and Health Care Delivery Systems at all levels. Inherent in this, is the resolve of government to promote gender equality and inclusive development;
- c. To pursue initiatives that would continue to generate economic growth and guarantee security. This would involve implementation of programmes that generate employment and create wealth and ensure adequate security
- d. To broaden governance reforms particularly in the area of policy and strategy; public expenditure and financial management; and public service management. As part of this process, The Kebbi State Government has produced a State Development Plan (KBSDP) and intends to develop Medium-Term Sector Strategy for the key sectors.

**1.2 2023 budget framework**

**Fiscal framework: 2023 key assumptions.**

- i. Statutory Allocation, based on the benchmarked oil price of \$75 per barrel and with the production of 1.500MBPD, a proposal of N40b has been made for the year 2023 due to the 2022 performance and the volatility of the oil market
- ii. VAT was also calculated using elasticity method to be 10% higher than 2022 budget provision.
- iii. A 10% increase was projected on IGR based on historical trend of IGR performance in the state.

vi. Aids and Grants including Capital Development Funds were reduced due to likely ending of the SFTAS program and loans were reduced to a realistic minimum.

### **1.3 GUIDELINES FOR BUDGET PREPRATION**

- MDAs are advised to strictly adhere to the budget ceiling attached for their 2023 capital budget proposal.
- A new National Chart of accounts format and coding has been adopted nationally. MDAs are advised to strictly adhere and use the templates provided for both the Revenue and expenditure estimates.
- All submissions not on the format will not be entertained.
- All Budget proposals must be approved and dully signed by the Chief executive of the MDA.

### **1.4 REVENUE ESTIMATES**

- ✓ All revenue estimates should be comprehensive and as realistic as possible.
- ✓ The revenue projection should include indicative estimate for 2023-2025.
- ✓ Provide revenue performance Jan-June and provide explanation for non-performance if any.

#### **A. RECURRENT ESTIMATES**

##### **(i) PERSONNEL COSTS**

Calculation of personnel costs should reflect actual current Staff on payroll including annual increments, promotions, leave grants as well as other allowances, the gross amount should be provided.

##### **(ii) OVERHEAD COSTS**

All MDAs should complete the attached template for overhead critically and ensure all provisions for the 2023 are imputed appropriately and kept at a minimum to ensure cost control.

Information on the Actual Expenditure from January-June 2022 should be completed in the appropriate columns of the format.

## **B. CAPITAL ESTIMATES**

- a. Priority must be given to projects with commitment and contractual obligations which are likely to spill over to 2024. Projects that are old and non-performing or irrelevant and do not contribute to the achievement of MDAs objectives should be expunged from the Budget. MDAs with receipts from external funding partners should indicate clearly the expected amount, actual receipts and expenditures from such receipts. An up to date Actual Expenditure on Capital projects must also be reflected against individual projects in the appropriate format.
- b. Completion of critical and on-going priority projects and the funding requirement should be considered before new ones are admitted in the Budget proposals.
- c. All MDAs are advised to priorities their activities in line with the State Development Plan/MTSS and objectives of the MDA and propose activities that will see to the achievement of the set objectives.
- d. All MDAs are also advised to take cognizance of identified needs from Community development Plans that fall under their purview for proper inclusion in the Budget.
- e. The Ministry of Budget and Economic Planning wishes to emphasize that adequate attention should be given to the following -
  1. All Directors of Finance and Supply must ensure all relevant expenditures are updated and posted to relevant vote books and the correct information is given in the appropriate columns for both Recurrent and Capital Estimates.
  2. All submissions must be prepared on a4 papers
  3. All ministries, Departments and Parastatals are to ensure compliance with the above guidelines in preparing their proposals. Fifteen (15) Copies of the Draft

proposals, Soft Copies (Flash drive) as well as comprehensive Staff List are to be submitted to the Ministry of Budget and Economic Planning **on or before 2nd September** for revenue and expenditure estimates. Bilateral discussions will commence from **5th September, 2022** for revenue and expenditure estimate as per the Time-Table attached.

4. All Chief Executives and Accounting Officers are advised to attend the Bilateral Discussions together with all other Directors/Development Partners to defend their proposals.

5. All are required to comply accordingly, please.

#### **BUDGET TIMELINES**

| <b>Stage</b>                                     | <b>Date (s)</b> | <b>Responsibility</b> |
|--|-----------------|-----------------------|
| Preparation and Publication of EFU-FSP-BPS       | June            | MBEP and MoF          |
| Presentation of EFU-FSPBPS to the Governor       | July            | MBEP                  |
| Pre-Budget Preparation Meeting                   | July            | MBEP and MDAs         |
| Preparation and Issuance of Budget Call Circular | August          | MBEP                  |
| Preparation of MDAs Budget and Submissions       | August          | MDAs                  |
| Bilateral Discussion with MDAs                   | September       | MBEP & MDAs           |
| Pre-Treasury Board Meetings                      | September       | MBEP and MoF          |
| Citizens Engagement                              | October         | MBEP                  |
| Compilation of Draft Budget                      | October         | MBEP                  |
| Presentation of Budget to the Governor and Exco  | October         | Exco                  |
| Presentation of Draft Budget to the SHoA         | November        | Governor              |
| Review and Approval of Budget by SHoA            | November        | SHoA                  |
| Signing Appropriation Bill                       | December        | Governor              |

**1.5** Our staff will be available to provide technical assistance in completing the forms.

All enquiries relating to this call circular should be directed to the Director Budget of the Ministry on these phone numbers 08030931408, 08032976564

**Aisha M. Usman**  
Permanent Secretary

**TIME TABLE FOR BILATERAL DISCUSSION WITH MINISTRIES/DEPARTMENT AND PARASTATALS**

**ON THE 2023 RECURRENT & CAPITAL BUDGET ESTIMATES**

| DATE  | MINISTRIES/DEPARTMENTS  | TIME                                     |
|---|---|--|
| MONDAY<br>5 <sup>TH</sup> SEPT EMBER,2022   | <ul style="list-style-type: none"><li>✓ MINISTRY OF AGRICULTURE</li><li>✓ KARDA</li><li>✓ IFAD</li><li>✓ RAMP</li><li>✓ KASCOM</li><li>✓ FADAMA III</li><li>✓ MINSITRY OF ANIMAL HEALTH<br/>HUSBANDRY</li><li>✓ MINISTRY OF ENVIRONMENT</li><li>✓ FORESTRY II PROJECT</li><li>✓ KESEPA</li></ul>  | 10:00AM-02:30PM<br><br>02:30:00PM-5:00PM |
| TUESDAY<br>6 <sup>TH</sup> SEPTEMBER,2022   | <ul style="list-style-type: none"><li>✓ MINISTRY OF EDUCCATION</li><li>✓ STATE LIBRARY BOARD</li><li>✓ AGENCY FOR ADULT AND NON<br/>FORMAL EDUCATION</li><li>✓ ARABIC BOARD</li><li>✓ SSMB</li><li>✓ ABDULLAHI FODIO ISLAMIC<br/>CENTRE</li><li>✓ SCHOOL FOR HANDICAP</li><li>✓ SUBEB</li></ul>   | 10:00AM-5:00PM                           |
| WEDNESDAY<br>7 <sup>TH</sup> SEPTEMBER,2022 | <ul style="list-style-type: none"><li>✓ MINISTRY OF HIGH EDUCATION</li><li>✓ STATE UNIVERSITY ALIERO</li><li>✓ COLLEGE OF PRELIMINARY<br/>STUDIES (YAURI)</li><li>✓ COLLEGE OF HEALTH<br/>TECHNOLOGY (JEGA)</li><li>✓ STATE POLYTECHNIC<br/>(DAKINGARI)</li><li>✓ COLLEGE OF NURSING AND<br/>MIDWIFERY (B/KEBBI)</li><li>✓ COLLEGE OF EDUCATION<br/>(ARGUNGU)</li><li>✓ SCHOLARSHIP BOARD</li></ul>       | 10:00AM-5:00PM                           |
| THURSDAY<br>8 <sup>TH</sup> SEPTEMBER,2022  | <ul style="list-style-type: none"><li>✓ MINISTRY OF JUSTICE</li><li>✓ HIGH COURT OF JUSTICE</li><li>✓ SHARIAH COURT OF JUSTICE</li><li>✓ JUDICIAL SERVICE COMMISION</li><li>✓ LAW REFORM COMMISION</li><li>✓ MIN OF LOCAL GOVERNMENT<br/>&amp;CHIEFTANCY AFFAIRS</li><li>✓ PRIMARY STAFF PENSION<br/>BOARD</li><li>✓ CONTRIBUTORY PENSION<br/>BOARD</li><li>✓ LOCAL GOV STAFF PENSION<br/>BOARD</li></ul> | 10:00AM-2:00PM<br><br>02:30-05:00PM      |



|   |  |   |
|---|--|---|
| <p>WEDNESDAY<br/>14<sup>TH</sup> SEPTEMBER,2022</p> | <ul style="list-style-type: none"> <li>✓ MIN OF HEALTH</li> <li>✓ SIR YAHAYA MEMORIAL HOSPITAL</li> <li>✓ PRIMARY HEALTHCARE DEVELOPMENT AGENCY</li> <li>✓ KEBBI MEDICAL CENTRE KALGO (KMC)</li> <li>✓ HOSPITAL MANAGEMENT/GENERAL HOSPITALS</li> <li>✓ KECHEMA</li> <li>✓ SACA</li> <li>✓ MINISTRY OF INFORMATIN &amp; CULTURE</li> <li>✓ KEBBI BROADCASTING COOPERATION</li> <li>✓ KEBBI TELEVISIONS SERVICES</li> <li>✓ HISTORY BUREAU</li> </ul>                   | <p>10:00AM-2:00PM</p> <p>2:30pm – 5:00pm</p>  |
| <p>THURSDAY<br/>15<sup>TH</sup> SEPTEMBER,2022</p>  | <ul style="list-style-type: none"> <li>✓ MIN OF WORKS</li> <li>✓ SIR , AHMADU BELLO INTERNATIONAL AIRPORT</li> <li>✓ FIRE SERVICE</li> <li>✓ HOUSE OF ASSEMBLY</li> <li>✓ HOUSE OF ASSEMBLY SERVICE COMMISION</li> <li>✓ MIN OF YOUTH &amp; SPORT DEVELOPMENT</li> <li>✓ LOCAL GOVERNMENT SERVICE COMMISION</li> <li>✓ COUNCIL OF CHIEFS</li> </ul>  | <p>10:00AM-02:00PM</p> <p>02:30-05:00PM</p>   |
| <p>FRIDAY<br/>16<sup>TH</sup> SEPTEMBER,2022</p>    | <ul style="list-style-type: none"> <li>✓ MINISTRY OF LANDS &amp; HOUSING</li> <li>✓ KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)</li> <li>✓ OFFICE OF THE SURVEYOR GENERAL</li> <li>✓ KEBBI GEOGRAPHIVCAL INFORMATION SYSTEM (KEBGIS)</li> <li>✓ BIRNIN KEBBI CENTRAL MARKET</li> <li>✓ HOUSING CORPORATION</li> <li>✓ MIN OF WOMEN AFFAIRS</li> <li>✓ SOCIAL SECURITY WELFARE FUND (SSWF)</li> <li>✓ LOCAL GOV AUDIT</li> <li>✓ FISCAL RESPONSIBILTY COMMISION</li> </ul> | <p>10:00AM-01:00PM</p> <p>02:30PM-05:00PM</p> |