



MINISTRY OF BUDGET & ECONOMIC PLANNING
KEBBI STATE, NIGERIA

MBEP/BM/163/VOL. III

7th September, 2023

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 RECURRENT AND CAPITAL ESTIMATES
FOR 2024 BUDGET COMPILATION**

The Ministry of Budget and Economic Planning has commenced the process of Budget preparation for the 2024 Fiscal Year. "The 2024 call circular sets out the requirements and instructions that must be satisfied and followed in the preparation

of the 2024 Kebbi State budget proposal. Thus, 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 Kebbi State’s mission is to mobilize the people of the state to harness all its resources to create and use wealth to improve livelihood in a safe and secure environment.

1.2 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.

1.3 GUIDELINES FOR BUDGET PREPRATION

- MDAs are expected to utilize the attached budget envelopes from the 2024-2026 Medium Term Expenditure Framework to guide their respective budget estimates. Please note that these estimates will guide the budgets discussions.
- The new National Chart of accounts format and coding has been adopted nationally.
- 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.

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**

Information on the Actual Expenditure from January-August 2023 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 2025. 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) hard Copies of the Draft proposals, as well as comprehensive Staff List are to be submitted to the Ministry of Budget and Economic Planning **on or before 19th September, 2023** for expenditure estimates. Bilateral discussions will commence from **21st September, 2023** for 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

Stage	Date (s)	Responsibility
Preparation and Publication of EFU-FSP-BPS	June	MBEP and MoF
Presentation of EFU-FSPBPS to the Governor and SHoA	June	MBEP
Pre-Budget Preparation Meeting	June	MBEP and MDAs
Preparation and Issuance of Budget Call Circular	July	MBEP
Update of MTSSs	July	MDAs
Preparation of MDAs Budget and Submissions	August	MDAs
Bilateral Discussion with MDAs	August-September	MBEP & MDAs
Pre-Treasury Board Meetings	October	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

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



Usman Abubakar Kwaifa
Director Budget
For: Hon. Commissioner

**TIME TABLE FOR BILATERAL DISCUSSION WITH MINISTRIES/DEPARTMENT AND PARASTATALS
ON THE 2024 RECURRENT & CAPITAL BUDGET ESTIMATES**

DATE	MINISTRIES/DEPARTMENTS	TIME
THURSDAY 21 ST SEPTEMBER,2023	<ul style="list-style-type: none"> ✓ MINISTRY OF AGRICULTURE ✓ KARDA ✓ IFAD ✓ RAMP ✓ KASCOM ✓ FADAMA III ✓ MINSITRY OF ANIMAL HEALTH HUSBANDRY ✓ MINISTRY OF ENVIRONMENT ✓ FORESTRY II PROJECT ✓ KESEPA 	10:00AM-02:30PM 02:30:00PM-5:00PM
TUESDAY 22 ND SEPTEMBER,2023	<ul style="list-style-type: none"> ✓ MINISTRY OF EDUCATION ✓ STATE LIBRARY BOARD ✓ AGENCY FOR ADULT AND NON FORMAL EDUCATION ✓ ARABIC BOARD ✓ SSMB ✓ ABDULLAHI FODIO ISLAMIC CENTRE ✓ SCHOOL FOR HANDICAP ✓ SUBEB 	10:00AM-5:00PM
MONDAY 25 TH SEPTEMBER,2023	<ul style="list-style-type: none"> ✓ MINISTRY OF HIGH EDUCATION ✓ STATE UNIVERSITY ALIERO ✓ COLLEGE OF PRELIMINARY STUDIES (YAURI) ✓ COLLEGE OF HEALTH TECHNOLOGY (JEGA) ✓ STATE POLYTECHNIC (DAKINGARI) ✓ COLLEGE OF NURSING AND MIDWIFERY (B/KEBBI) ✓ COLLEGE OF EDUCATION (ARGUNGU) ✓ SCHOLARSHIP BOARD 	10:00AM-5:00PM
TUESDAY 26 TH SEPTEMBER, 2023	<ul style="list-style-type: none"> ✓ MINISTRY OF JUSTICE ✓ HIGH COURT OF JUSTICE ✓ SHARIAH COURT OF JUSTICE ✓ JUDICIAL SERVICE COMMISION ✓ LAW REFORM COMMISION ✓ MIN OF LOCAL GOVERNMENT &CHIEFTANCY AFFAIRS ✓ PRIMARY STAFF PENSION BOARD ✓ CONTRIBUTORY PENSION BOARD ✓ LOCAL GOV STAFF PENSION BOARD 	10:00AM-2:00PM 02:30-05:00PM
WEDNESDAY 27 TH SEPTEMBER, 2023	<ul style="list-style-type: none"> ✓ CABINET AFFAIRS LIASON OFFICES ✓ GENERAL ADMINISTRATION ✓ ABUJA, KADUNA, SOKOTO, LAGOS ✓ SPECIAL SERVICES DEPARTMENT ✓ STATE INDEPENDENCE ELECTORAL COMMISION ✓ PILGRIMS WELFARE AGENCY 	10:00AM-1:00PM

	<ul style="list-style-type: none"> ✓ SEMA ✓ MIN OF BUDGET AND ECONOMIC PLANNING ✓ KBCARES ✓ SDG'S ✓ CSDP ✓ YESSO ✓ KIPA 	02:30-05:00PM
THURSDAY 28 TH SEPTEMBER, 2023	<ul style="list-style-type: none"> ✓ MINISTRY OF FINANCE ✓ OFFICE OF TH AUDITOR GENERAL ✓ OFFICE OF THE ACCOUNTANT GENERAL ✓ BOARD OF INTERNAL REVENUE ✓ DEBT MANAGEMENT OFFICE ✓ PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) ✓ OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL ✓ GOVERNMENT HOUSE ✓ DEPUTY GOVERNORS OFFICE ✓ DIRECTORATE OF PROTOCOL AFFAIRS ✓ DUE PROCESS ✓ MINISTYR OF INFORMATION COMMUNICATION TECHNOLOGY 	10:00AM-2:00PM 02:30PM-05:00PM
FRIDAY 29 TH SEPTEMBER, 2023	<ul style="list-style-type: none"> ✓ MIN OF COMMERCE & INDUSTRY ✓ HOTELS AND TOURISM BOARD ✓ KEBBI INVESTMENT COMPANY ✓ ESTABLISHMENT & PENSION ✓ CIVIL SERVICE COMMISION ✓ MIN OF WATER RESOURCES ✓ WATER BOARD ✓ REB ✓ RUWATSAN ✓ PREACHING BOARD ✓ RELIGIOUS AFFAIRS ✓ LOCAL GOVERNMENT SERVICE COMMISION 	10:00AM-2:00PM 02:30PM-5:00PM
MONDAY 2 ND OCTOBER, 2023	<ul style="list-style-type: none"> ✓ MIN OF HEALTH ✓ SIR YAHAYA MEMORIAL HOSPITAL ✓ PRIMARY HEALTHCARE DEVELOPMENT AGENCY ✓ KEBBI MEDICAL CENTRE KALGO (KMC) ✓ HOSPITAL MANAGEMENT/GENERAL HOSPITALS ✓ KECHEMA ✓ SACA ✓ MINISTRY OF INFORMATIN & CULTURE ✓ KEBBI BROADCASTING COOPERATION ✓ KEBBI TELEVISIONS SERVICES 	10:00AM-2:00PM 2:30pm – 5:00pm

	<ul style="list-style-type: none"> ✓ HISTORY BUREAU 	
<p>TUESDAY 3RD OCTOBER, 2023</p>	<ul style="list-style-type: none"> ✓ MIN OF WORKS ✓ SIR , AHMADU BELLO INTERNATIONAL AIRPORT ✓ FIRE SERVICE ✓ HOUSE OF ASSEMBLY ✓ HOUSE OF ASSEMBLY SERVICE COMMISSION ✓ MIN OF YOUTH & SPORT DEVELOPMENT ✓ LOCAL GOVERNMENT SERVICE COMMISSION ✓ COUNCIL OF CHIEFS 	<p>10:00AM-02:00PM</p> <p>02:30-05:00PM</p>
<p>WEDNESDAY 4TH OCTOBER, 2023</p>	<ul style="list-style-type: none"> ✓ MINISTRY OF LANDS & HOUSING ✓ KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA) ✓ OFFICE OF THE SURVEYOR GENERAL ✓ KEBBI GEOGRAPHICAL INFORMATION SYSTEM (KEBGIS) ✓ BIRNIN KEBBI CENTRAL MARKET ✓ HOUSING CORPORATION ✓ MIN OF WOMEN AFFAIRS ✓ SOCIAL SECURITY WELFARE FUND (SSWF) ✓ LOCAL GOV AUDIT ✓ FISCAL RESPONSIBILITY COMMISSION 	<p>10:00AM-01:00PM</p> <p>02:30PM-05:00PM</p>
<p>THURSDAY 5TH OCTOBER, 2023</p>	<ul style="list-style-type: none"> ✓ MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING ✓ MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT ✓ MINISTRY OF HUMANITARIAN AFFAIRS AND EMPOWERMENT ✓ MINISTRY OF DIGITAL ECONOMY ✓ MINISTRY OF HOME AFFAIRS AND INTERNAL SECURITY ✓ MINISTRY OF RELIGIOUS AFFAIRS ✓ MINISTRY FOR SPECIAL DUTIES ✓ MINISTRY OF ESTABLISHMENT, TRAINING AND PENSION ✓ MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT 	<p>10:00AM-01:00PM</p> <p>02:30PM-05:00PM</p>

2024 CAPITAL BUDGET SUMMARY OF ALLOCATION PER MDAs

Sector	2024 %	2024 Allocation
Office of the Secretary to the State Government	14.2%	9,501,357,073
State Assembly	1.5%	966,252,900
Ministry of Information and Culture	0.4%	257,672,416
Office of the Head of State Civil Service	0.0%	0
Ministry of Special Duties	0.1%	35,691,090
Office of the State Auditor General	0.1%	73,251,797
Civil Service Commission (CSC)	0.0%	0
Kebbi State Independent Electoral Commission	0.0%	0
Local Government Service Commission	0.0%	0
Ministry of Agriculture	6.6%	4,386,462,357
Ministry of Animal Health Husbandry and Fisheries	3.0%	2,003,043,873
Ministry of Finance	3.8%	2,531,634,276
Ministry of Commerce and Industry	1.7%	1,138,177,759
Ministry of Information Communication and Technology (ICT)	0.8%	511,309,540
Ministry of Works and Transport	16.2%	10,760,232,264
Ministry of Budget & Economic Planning	3.1%	2,041,195,364
Fiscal Responsibility Commission	0.0%	0
Ministry of Water Resources and Rural Development	4.5%	2,990,346,754
Ministry of Lands and Housing	6.9%	4,609,795,369
Judiciary	1.2%	788,671,138
Ministry of Justice	0.3%	214,895,716
Ministry of Youths & Sports	1.1%	748,795,430
Ministry of Women Affairs and Social Development	1.5%	990,293,337
Ministry for Basic and Secondary Education	15.5%	10,343,700,191
Ministry for Higher Education	5.5%	3,682,669,407
Ministry of Health	10.7%	7,109,243,888
Ministry of Environment	1.1%	740,369,027
Ministry of Local Government and Chieftaincy Affairs	0.2%	166,191,087
Ministry of solid Minerals Development and Mining	0.0%	0
Ministry of Physical planning and Urban Development	0.0%	0
Ministry of rural and Community Development	0.0%	0
Ministry of Humanitarian Affairs and Empowerment	0.0%	0
Ministry of Digital Economy	0.0%	0
Ministry of Home affairs and Internal security	0.0%	0
Ministry for Religious affairs	0.0%	0