



**MINISTRY OF BUDGET & ECONOMIC PLANNING**  
**KEBBI STATE, NIGERIA**

MBEP/BM/167/VOL. III

26<sup>th</sup> July, 2024

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 2025 BUDGET COMPILATION**

The Ministry of Budget and Economic Planning has commenced the process of Budget preparation for the 2025 Fiscal Year. "The 2025 call circular sets out the

requirements and instructions that must be satisfied and followed in the preparation of the 2025 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 initiatives 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) ,Medium Term Expenditure Framework (MTEF)and intends to develop a Medium-Term Sector Strategy (MTSS) for the key sectors.

**1.3 GUIDELINES FOR BUDGET PREPRATION**

- MDAs are expected to utilize the attached budget envelopes from the 2025-2027 Medium Term Expenditure Framework to guide their respective budget estimates. Please note that these estimates will guide the budget discussions
- The new National Chart of accounts format and coding has been adopted nationally and must be adhered at all times
- 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. REVENUE**

Revenue generation is a top priority of Government. All MDAs are therefore advised to ensure that all collectible revenues are clearly indicated and coded accordingly. Revenue performance Jan to July 2024 must be indicated and an explanation for non-performance if any.

- You are also to use the New Revenue Law rates for 2025 revenue estimation and you are equally required to present all your Tax payer details for discussion.
- The Ministry of Budget and Economic Planning wishes to emphasize that all Revenues including Loans and Grants projects implemented by an MDA or proposed for 2025 must be captured.
- Please note that Development partners operating under your MDA should also be captured in terms of their Budget and performance and proposal for the preceding year.

## **B. 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. Any additional requirement must be approved and the new position reflected on the 2025 column.

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

Information on the Actual Expenditure from January-July 2024 should be completed in the appropriate columns of the format.

## **C. 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 prioritize 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. All proposals must be with the ceiling indicated in this circular.
- 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 14<sup>th</sup> August, 2024** for revenue and expenditure estimates. Bilateral discussions will commence from **26<sup>TH</sup> August, 2024** 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

| Stage   | Date(s)            | Responsibility              |
|---|--------------------|-----------------------------|
| Preparation and Publication of EFU-FSP-BPS  | May                | MBEP and MoF                |
| Presentation of EFU-FSP-BPS to the Governor and SHoA  | June               | MBEP                        |
| Preparation and Issuance of Budget Call Circular  | July               | MBEP and MDAs               |
| Pre-Budget Preparation Meeting  | August             | MBEP                        |
| Preparation and Update of MTSSs by 5 Pilot Sectors  | August             | MDAs – Sector Planning Team |
| Preparation of MDAs Budget, Submissions, Bilateral Discussion and Zonal Citizens Budget Engagements | August & September | MDAs and MBEP               |
| State-Level Townhall meetings   | September          | MBEP                        |
| Compilation of Draft Budget   | September          | MBEP                        |
| Presentation of Budget to the Governor and Exco   | September          | MBEP                        |
| Presentation of Draft Budget to the SHoA  | October            | Governor                    |
| Review and Approval of Budget by SHoA   | December           | 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 2025 REVENUE AND EXPENDITURE BUDGET ESTIMATES**

| DATE                                       | MINISTRIES/DEPARTMENTS   | TIME                                      |
|--|--|---|
| MONDAY<br>26 <sup>th</sup> AUGUST, 2024    | <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> </ul>   | 10:00AM – 04:00PM                         |
| TUESDAY<br>27 <sup>th</sup> AUGUST, 2024   | <ul style="list-style-type: none"> <li>✓ MINISTRY FOR BASIC &amp; SECONDARY EDUCATION</li> <li>✓ STATE LIBRARY BOARD</li> <li>✓ AGENCY FOR ADULT AND NON FORMAL EDUCATION</li> <li>✓ ARABIC BOARD</li> <li>✓ SSMB</li> <li>✓ ABDULLAHI FODIO ISLAMIC CENTRE</li> <li>✓ SCHOOL FOR HANDICAP</li> <li>✓ SUBEB</li> </ul>   | 10:00AM – 4:00PM                          |
| WEDNESDAY<br>28 <sup>th</sup> AUGUST, 2024 | <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 COMMISSION</li> <li>✓ LAW REFORM COMMISSION</li> </ul>   | 10:00AM - 4:00PM                          |
| THURSDAY<br>29 <sup>th</sup> AUGUST, 2024  | <ul style="list-style-type: none"> <li>✓ MINISTRY OF HIGH EDUCATION</li> <li>✓ STATE UNIVERSITY ALIERO</li> <li>✓ COLLEGE OF PRELIMINARY STUDIES (YAURI)</li> <li>✓ COLLEGE OF HEALTH TECHNOLOGY (JEGA)</li> <li>✓ STATE POLYTECHNIC (DAKINGARI)</li> <li>✓ COLLEGE OF NURSING AND MIDWIFERY (B/KEBBI)</li> <li>✓ COLLEGE OF EDUCATION (ARGUNGU)</li> <li>✓ SCHOLARSHIP BOARD</li> </ul> | 10:00AM - 4:00PM                          |
| FRIDAY<br>30 <sup>TH</sup> AUGUST, 2024    | <ul style="list-style-type: none"> <li>✓ MINISTRY OF ANIMAL HEALTH HUSBANDRY</li> <li>✓ MINISTRY OF ENVIRONMENT</li> <li>✓ FORESTRY II PROJECT</li> <li>✓ KESEPA</li> </ul>  | 10:00AM – 12:00PM<br><br>12:00 PM– 1:30PM |
| MONDAY<br>2 <sup>ND</sup> SEPTEMBER, 2024  | <ul style="list-style-type: none"> <li>✓ MINISTRY OF LANDS &amp; HOUSING</li> <li>✓ OFFICE OF THE SURVEYOR GENERAL</li> <li>✓ KEBBI GEOGRAPHICAL INFORMATION SYSTEM (KEBGIS)</li> <li>✓ HOUSING CORPORATION</li> <li>✓ MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT</li> <li>✓ KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)</li> <li>✓ BIRNIN KEBBI CENTRAL MARKET</li> </ul>         | 10:00AM – 2:00PM<br><br>2:00PM – 4:00PM   |





## 2025 PERSONNEL BUDGET SUMMARY OF ALLOCATION PER MDAs

| <b>Personnel Expenditure by Sector</b> |  |                |                        |
|--|--|----------------|------------------------|
| <b>No.</b>                             | <b>Sector</b>  | <b>% 2025</b>  | <b>2025 Allocation</b> |
| 1                                      | Governor's Office                                    | 1.22%          | 287,992,573            |
| 2                                      | Office of the Secretary to the State Government      | 1.94%          | 460,222,903            |
| 3                                      | State Assembly                                       | 1.65%          | 389,703,664            |
| 4                                      | Ministry of Information and Culture                  | 1.46%          | 346,070,896            |
| 5                                      | Office of the Head of State Civil Service            | 0.96%          | 226,810,910            |
| 6                                      | Ministry of Special Duties                           | 0.00%          | 0                      |
| 7                                      | Office of the State Auditor General                  | 0.42%          | 99,124,179             |
| 8                                      | Civil Service Commission (CSC)                       | 0.13%          | 29,936,208             |
| 9                                      | Kebbi State Independent Electoral Commission         | 0.09%          | 20,873,043             |
| 10                                     | Local Government Service Commission                  | 0.08%          | 18,035,846             |
| 11                                     | Ministry of Agriculture                              | 2.97%          | 704,485,497            |
| 12                                     | Ministry of Animal Health Husbandry and Fisheries    | 2.94%          | 695,677,373            |
| 13                                     | Ministry of Finance                                  | 13.62%         | 3,226,948,493          |
| 14                                     | Ministry of Commerce and Industry                    | 0.63%          | 150,101,636            |
| 15                                     | Ministry of Information Communication and Technology | 0.00%          | 0                      |
| 16                                     | Ministry of Works and Transport                      | 1.68%          | 397,872,381            |
| 17                                     | Ministry of Budget & Economic Planning               | 0.16%          | 37,766,845             |
| 18                                     | Fiscal Responsibility Commission                     | 0.04%          | 9,891,366              |
| 19                                     | Ministry of Water Resources and Rural Development    | 1.10%          | 260,309,228            |
| 20                                     | Ministry of Lands and Housing                        | 0.93%          | 219,364,828            |
| 21                                     | Judiciary  | 5.17%          | 1,224,035,850          |
| 22                                     | Ministry of Justice                                  | 0.30%          | 72,202,493             |
| 23                                     | Ministry of Youths & Sports                          | 0.25%          | 58,509,562             |
| 24                                     | Ministry of Women Affairs and Social Development     | 0.26%          | 60,838,434             |
| 25                                     | Ministry for Basic and Secondary Education           | 20.32%         | 4,813,515,412          |
| 26                                     | Ministry for Higher Education                        | 14.47%         | 3,428,478,472          |
| 27                                     | Ministry of Health                                   | 25.70%         | 6,087,959,946          |
| 28                                     | Ministry of Environment                              | 0.69%          | 162,446,932            |
| 29                                     | Ministry of Local Government and Chieftaincy Affairs | 0.24%          | 57,385,964             |
| 30                                     | Ministry of solid Minerals Development and Mining    | 0.00%          | 0                      |
| 31                                     | Ministry of Physical planning and Urban Development  | 0.24%          | 55,866,992             |
| 32                                     | Ministry of rural and Community Development          | 0.03%          | 8,228,701              |
| 33                                     | Ministry of Humanitarian Affairs and Empowerment     | 0.00%          | 0                      |
| 34                                     | Ministry of Digital Economy                          | 0.00%          | 0                      |
| 35                                     | Ministry of Home affairs and Internal security       | 0.00%          | 0                      |
| 36                                     | Ministry for Religious affairs                       | 0.01%          | 1,392,108              |
| 37                                     | Ministry of Establishment, Training and Pension      | 0.32%          | 76,610,781             |
|  | <b>Total</b>   | <b>100.00%</b> | <b>23,688,560,101</b>  |



## 2025 OVERHEAD BUDGET SUMMARY OF ALLOCATION PER MDAs

| <b>Overhead Expenditure by Sector</b> |   |                |                        |
|---------------------------------------|---|----------------|------------------------|
| <b>No.</b>                            | <b>Sector</b>   | <b>% 2025</b>  | <b>2025 Allocation</b> |
| 1                                     | <b>Governor's Office</b>                                      | 19.11%         | 3,903,542,174          |
| 2                                     | <b>Office of the Secretary to the State Government</b>        | 14.54%         | 2,970,674,081          |
| 3                                     | <b>State Assembly</b>   | 9.99%          | 2,040,926,280          |
| 4                                     | <b>Ministry of Information and Culture</b>                    | 0.32%          | 65,215,538             |
| 5                                     | <b>Office of the Head of State Civil Service</b>              | 0.45%          | 92,744,352             |
| 6                                     | <b>Ministry of Special Duties</b>                             | 0.06%          | 12,802,088             |
| 7                                     | <b>Office of the State Auditor General</b>                    | 0.24%          | 48,840,722             |
| 8                                     | <b>Civil Service Commission (CSC)</b>                         | 0.13%          | 26,717,439             |
| 9                                     | <b>Kebbi State Independent Electoral Commission</b>           | 0.06%          | 11,874,172             |
| 10                                    | <b>Local Government Service Commission</b>                    | 0.08%          | 17,058,688             |
| 11                                    | <b>Ministry of Agriculture</b>                                | 0.28%          | 57,675,849             |
| 12                                    | <b>Ministry of Animal Health Husbandry and Fisheries</b>      | 0.36%          | 73,065,277             |
| 13                                    | <b>Ministry of Finance</b>                                    | 10.17%         | 2,077,395,286          |
| 14                                    | <b>Ministry of Commerce and Industry</b>                      | 0.75%          | 153,157,001            |
| 15                                    | <b>Ministry of Information Communication and Technology (</b> | 0.13%          | 26,586,013             |
| 16                                    | <b>Ministry of Works and Transport</b>                        | 0.89%          | 181,431,926            |
| 17                                    | <b>Ministry of Budget &amp; Economic Planning</b>             | 1.03%          | 210,429,559            |
| 18                                    | <b>Fiscal Responsibility Commission</b>                       | 0.03%          | 5,523,604              |
| 19                                    | <b>Ministry of Water Resources and Rural Development</b>      | 1.32%          | 269,017,764            |
| 20                                    | <b>Ministry of Lands and Housing</b>                          | 0.18%          | 36,812,944             |
| 21                                    | <b>Judiciary</b>  | 3.02%          | 616,653,873            |
| 22                                    | <b>Ministry of Justice</b>                                    | 6.79%          | 1,387,227,204          |
| 23                                    | <b>Ministry of Youths &amp; Sports</b>                        | 1.05%          | 215,143,262            |
| 24                                    | <b>Ministry of Women Affairs and Social Development</b>       | 0.37%          | 74,624,458             |
| 25                                    | <b>Ministry for Basic and Secondary Education</b>             | 6.65%          | 1,358,375,482          |
| 26                                    | <b>Ministry for Higher Education</b>                          | 2.38%          | 486,026,629            |
| 27                                    | <b>Ministry of Health</b>                                     | 18.60%         | 3,799,366,010          |
| 28                                    | <b>Ministry of Environment</b>                                | 0.07%          | 13,978,434             |
| 29                                    | <b>Ministry of Local Government and Chieftaincy Affairs</b>   | 0.15%          | 31,260,536             |
| 30                                    | <b>Ministry of solid Minerals Development and Mining</b>      | 0.04%          | 8,337,959              |
| 31                                    | <b>Ministry of Physical planning and Urban Development</b>    | 0.11%          | 21,699,821             |
| 32                                    | <b>Ministry of rural and Community Development</b>            | 0.05%          | 9,475,401              |
| 33                                    | <b>Ministry of Humanitarian Affairs and Empowerment</b>       | 0.19%          | 38,488,583             |
| 34                                    | <b>Ministry of Digital Economy</b>                            | 0.00%          | 0                      |
| 35                                    | <b>Ministry of Home affairs and Internal security</b>         | 0.11%          | 22,234,558             |
| 36                                    | <b>Ministry for Religious affairs</b>                         | 0.12%          | 24,527,205             |
| 37                                    | <b>Ministry of Establishment, Training and Pension</b>        | 0.18%          | 37,095,374             |
|                                       | <b>Total</b>  | <b>100.00%</b> | <b>20,426,698,977</b>  |

## 2025 CAPITAL BUDGET SUMMARY OF ALLOCATION PER MDAs

| Capital Expenditure by Sector |  | Total Capital Envelope |                        |
|-------------------------------|--|------------------------|------------------------|
| No.                           | Sector   | % 2025                 | 2025 Allocation        |
| 1                             | Governor's Office  | 1.0%                   | 1,438,083,938          |
| 2                             | Office of the Secretary to the State Government            | 6.0%                   | 8,590,986,258          |
| 3                             | State Assembly   | 0.9%                   | 1,254,505,715          |
| 4                             | Ministry of Information and Culture                        | 0.2%                   | 215,479,309            |
| 5                             | Office of the Head of State Civil Service                  | 0.9%                   | 1,335,765,701          |
| 6                             | Ministry of Special Duties                                 | 0.7%                   | 1,001,793,799          |
| 7                             | Office of the State Auditor General                        | 0.1%                   | 111,407,311            |
| 8                             | Civil Service Commission (CSC)                             | 0.0%                   | 37,400,703             |
| 9                             | Kebbi State Independent Electoral Commission               | 0.0%                   | 0                      |
| 10                            | Local Government Service Commission                        | 0.0%                   | 0                      |
| 11                            | Ministry of Agriculture                                    | 9.7%                   | 13,778,334,782         |
| 12                            | Ministry of Animal Health Husbandry and Fisheries          | 5.3%                   | 7,530,298,421          |
| 13                            | Ministry of Finance  | 4.7%                   | 6,756,114,491          |
| 14                            | Ministry of Commerce and Industry                          | 0.8%                   | 1,123,013,715          |
| 15                            | Ministry of Information Communication and Technology (ICT) | 0.5%                   | 715,266,951            |
| 16                            | Ministry of Works and Transport                            | 9.6%                   | 13,723,620,220         |
| 17                            | Ministry of Budget & Economic Planning                     | 12.5%                  | 17,810,148,667         |
| 18                            | Fiscal Responsibility Commission                           | 0.0%                   | 0                      |
| 19                            | Ministry of Water Resources and Rural Development          | 2.7%                   | 3,839,583,624          |
| 20                            | Ministry of Lands and Housing                              | 5.1%                   | 7,293,668,853          |
| 21                            | Judiciary  | 0.7%                   | 1,043,491,923          |
| 22                            | Ministry of Justice  | 0.2%                   | 345,622,274            |
| 23                            | Ministry of Youths & Sports                                | 0.6%                   | 880,296,026            |
| 24                            | Ministry of Women Affairs and Social Development           | 2.5%                   | 3,521,058,029          |
| 25                            | Ministry for Basic and Secondary Education                 | 11.2%                  | 15,947,404,331         |
| 26                            | Ministry for Higher Education                              | 5.9%                   | 8,453,466,793          |
| 27                            | Ministry of Health   | 13.9%                  | 19,823,163,253         |
| 28                            | Ministry of Environment                                    | 1.7%                   | 2,492,498,066          |
| 29                            | Ministry of Local Government and Chieftaincy Affairs       | 0.2%                   | 274,162,503            |
| 30                            | Ministry of solid Minerals Development and Mining          | 0.1%                   | 132,772,497            |
| 31                            | Ministry of Physical planning and Urban Development        | 0.8%                   | 1,195,887,491          |
| 32                            | Ministry of rural and Community Development                | 0.5%                   | 677,523,477            |
| 33                            | Ministry of Humanitarian Affairs and Empowerment           | 0.6%                   | 824,615,383            |
| 34                            | Ministry of Digital Economy                                | 0.0%                   | 0                      |
| 35                            | Ministry of Home affairs and Internal security             | 0.1%                   | 96,657,058             |
| 36                            | Ministry for Religious affairs                             | 0.3%                   | 478,542,000            |
|                               | <b>Total</b>   | <b>100.00%</b>         | <b>142,742,633,564</b> |