



# MINISTRY OF BUDGET AND ECONOMIC PLANNING

Sa'idu Barda House (Old Government House)

P.M.B. 2132 KATSINA

**Our Ref: S/MBEP/BD/REC/EST/21/VOL.I/656**

**Date: 20<sup>th</sup> August, 2021**

The Permanent Secretary,  
Government House,  
Katsina.

The Permanent Secretary,  
Deputy Governor's Office,  
Katsina.

The Secretary to the Government of the State,  
Office of the SGS,  
Governor's Office,  
Katsina.

The Head of Civil Service of the State,  
Office of the HOCSS,  
Governor's Office,  
Katsina.

All Permanent Secretaries,  
Katsina State.

All Chairmen,  
State Commissions,  
Katsina State.

The Auditors General,  
Office of the Auditors-General for State/Local Government,  
Katsina State.

The Chief Registrars,  
High Court of Justice,  
Sharia Court of Appeal,  
Katsina State.

All Chief Executives of Parastatals/  
Heads of Extra-Ministerial Departments,  
Katsina.

The Clerk,  
State House of Assembly,  
Katsina.

The Coordinator,  
Coalition for Civil Society Organizations,  
Katsina.

## **CALL CIRCULAR FOR 2022 BUDGET PREPARATION AND SUBMISSION**

### **1.0 Preamble:**

1.1 In line with the requirements of global best practice in budgeting, Katsina State Government adopted the concept of Citizen Budget in its budget process. In view of that, citizens were sensitized to forward inputs in 2022 budget process for the current annual budget calendar.

The Ministry of Budget and Economic Planning, hereby request submission of your financial proposals for 2022 fiscal year. This should cover capital, recurrent expenditure and projected revenue inflows.

1.2 All submission must be **rounded-up to the nearest hundred Naira.**

1.3 Where challenges are encountered in completing the template attached to this circular the Director Budget of the Ministry is available for clarification and guidance.

1.4 Katsina State is complying with adoption of IPSAS budget classification and chart of accounts. **The State has domesticated its own and copy of booklet** containing all relevant codes was distributed to all MDAs for guide, as such your Finance Director/Officers should liaise with the Ministry and Office of the Accountant General for further clarification/appropriate information.

### **2.0 General Instructions**

In preparing the budget proposals of your Ministry/Department/Agency, the following general guidelines should be unfailingly adhered to.

The responsibility for response to this call circular will rest on Commissioners/Special Advisers and Permanent Secretaries. In this regard, they are to ensure that all submissions are inline with attached template and other requirement as mentioned in the circular.

2.1 MDAs must ensure that budget submissions are realistic and in-line with their expenditure ceiling herewith.

2.2 Budget submissions must be accompanied by **2021 budget performance returns (actual revenue and expenditure)** for the year so far. Including schedule of liabilities/commitment/un cash-backed releases which is assumed to be spilled over to 2022.

2.3 Revenue estimates must capture all opportunities but must be realistic. The focus should be on exploiting the internal revenue potentials of the State. Actual collection so far to accompany your submission.

2.4 **ALL PARASTATALS MUST BE BUDGETARY INDEPENDENCE, THEREFORE, ALL PARASTATALS THAT PREVIOUSLY LUMP THEIR PROVISION WITH THE SUPERVISING MINISTRY/DEPARTMENT MUST EXTRACT THEIR RELEVANT EXPENDITURE ITEMS.**

3.0 Submissions for 2022 budget should be guided by

\* **Specific mandate of MDAs**

\* **The policy thrust of the State Government**

\* **Completion of ongoing projects in the year 2021 to be prioritized and fully captured in the budget.**

#### 4.0 **Revenue**

4.1 Revenue proposals should follow the format prescribed. All revenue generating MDAs are advised to make very realistic revenue projections based on all exploitable revenue potentials for the 2022 fiscal year. All revenue projections for the 2021 fiscal year should be submitted on Form KAT Budget Form 01.

#### 4.2 **Actual Revenue:**

Actual revenue for the Year 2020 and collections made up to date should be shown in the appropriate columns in the Form Budget Form 01. This should also be used to capture the indicative revenue projections for the year 2022 and 2023.

#### 5.0 **Expenditure Projections:**

##### **Budget Ceilings**

It is important to note that the BUDGET CEILINGS were arrived at after a realistic projection of the State revenue in Year 2022. **The ceiling should be seen as the limit to which resources could be stretched in the formulation of your expenditure proposals.**

#### 5.1 **Personnel Costs:**

Generally, personnel costs should show the total salaries and allowances for all bona fide civil servants in each MDA. In order to have realistic personnel costs, the chief executive of the MDAs is required to ensure that every post being provided for is truly an established post as defined above.

5.2 The computation of staff personnel costs (salaries and allowances) should be based on the salary chart supplied by the (Office of the State Accountant-General) and should be submitted to the relevant offices in Form KAT Budget Form 02 hence you should **use your latest organization's salary slip for guide.**

#### 5.3 **Other instructions**

In compiling the Personnel Costs, the following should be noted and observed:

- \* The most current nominal roll should be used to project personnel costs;
- \* In order not to distort the sizes of the services, MDAs with political appointees other than those allowed by the Constitution are advised to submit a separate Nominal Roll for such political appointees marking such submissions as an appendix;
- \* No abbreviations will be allowed for any established post. Every post must be written in full to avoid confusion;
- \* Nominal Rolls must reflect financial provisions made for officers only in the MDAs where they are paid, i.e. their pay points. Officers serving in non-scheduled establishments will be provided for in their parent Ministry/Department/Agency;
- \* Care should be taken in computing the Personnel Costs with a view to minimize delays during the Budget Defence Exercise.
- \* You should attach Nominal Roll on Seniority including Casual Labour engaged in your Establishment. The schedule should indicate the BVN Number against each staff on the State Payroll.
- \* Expenditure Returns on Capital should be in accordance with attached form 'B' while that of Recurrent in form 'C'.

6.0 **OVERHEAD COSTS:**

The budget ceilings for overhead costs are provided in absolute monetary terms. It should be noted that improved service delivery is one of the cornerstones of government agenda and this would best be achieved when conscious effort is made to channel more of the limited resources towards those areas that would have positive impact on the quality of service provided.

6.1 **THE 2021 APPROVED BUDGETARY PROVISION FOR OVERHEAD COSTS SHOULD BE MAINTAINED AGAINST 2022 PROVISION.**

7.0 **CAPITAL ESTIMATES**

7.1 **Capital Expenditure projections should note the current liability on each project and if any amount for the its completion, if the project completion period is beyond one financial year, then only the percentage expected to be paid within a period should be proposed.**

7.2 Capital expenditure must reflect the strategy of the MDA and general functions of government. Priority should be placed on those projects that will impact positively on the welfare of the populace and to be completed by 2022 fiscal year.

7.3 In furtherance to the trends of Budget of **Consolidation** by the Present Administration, all MDAs are requested to submit Complete Data on all Ongoing Capital Projects as per Template No. KAT BUDGET FORM 09.

7.4 At all times Due Process must be followed in the procurement of goods and services and award of contract.

8.0 **Parastatals and Tertiary Institutions:**

The guidelines on the preparation of Revenue, Nominal Rolls, Personnel, Overhead Costs are also applicable to all Parastatals and Tertiary Institutions.

8.1 Personnel costs ceilings attached include Consolidated Revenue Funds Charges (Commissioner, Special Adviser, Permanent Secretary, Chairman etc)

8.2 A CD containing budget software in respect of your MDA is attached herewith containing the 2021 approved estimates, YOU ARE ONLY REQUIRED TO MAKE PROVISION FOR THE 2022.

9.0 All desired documents are to be submitted in soft and hard copies of 1 booklets and one flash drive and the CD mentioned in paragraph 8.2.

9.1 **YOU ARE REQUIRED TO SUBMIT YOUR PROPOSAL ONE (1) WEEK before your scheduled appearance to the State Budget Committee, the timetable for Budget Defence is attached herewith.**

9.2 MDAs must adhere to the slated date/time in the timetable, and for necessary reason you are to notify the committee if required a rescheduling, please.

**FARUK LAWAL, HCIB  
HON. COMMISSIONER**













**KATSINA STATE GOVERNMENT  
2022 Budget Defence Calendar**

**Venue:** Department of Political Affairs Conference Hall,  
Sa'idu Barda House (Old Government House) Katsina.

<b>DAYS</b>	<b>MINISTRY/DEPARTMENTS</b>	<b>DATE</b>	<b>TIME</b>
<b>Day 1</b>		<b>Monday</b>	
i.	Government House	<b>6<sup>th</sup> September, 2021</b>	10.00am-4:45pm
ii.	Deputy Governor's Office		
iii.	Department of Political Affairs		
iv.	Ministry of Information		
v.	State Television Authority		
vi.	Katsina State Radio		
vii.	State Library Board		
viii.	History and Culture Bureau		
ix.	Government Printing Department		
x.	Ministry of Sports and Social Development		
xi.	Sports Council		
xii.	State Emergency Management Agency		
xiii.	Department of Youth Development		
xiv.	Employment Promotion		
<b>Day 2</b>		<b>Tuesday</b>	
i.	Governor's Office (SGS)	<b>7<sup>th</sup> September, 2021</b>	10.00am-4:45pm
ii.	Office of the Security Adviser		
iii.	Governor's Office (HOCSS)		
iv.	Dept of Establishment & Training		
v.	Dept. of Human Capital Development		
vi.	State Independent Electoral Commission		
vii.	Dept. Inter-Governmental & Development Partners		
viii.	Ministry of Religious Affairs		
ix.	Pilgrims Welfare Board		
x.	Islamic Education Bureau		
xi.	Sharia Commission		
xii.	Ministry of Special Services		
xiii.	Sustainable Development Goals (SDGs)		
xiv.	Department of Party Liaison		
xv.	Department of Labour and Productivity		
<b>Day 3</b>		<b>Wednesday</b>	
i.	Ministry of Lands	<b>8<sup>th</sup> September, 2021</b>	10.00am-4:45pm
ii.	SURPB		
iii.	Office of the Surveyor-General		
iv.	Ministry of Environment		
v.	Environmental Protection Agency (SEPA)		
vi.	Power and Energy		
vii.	Rural Electrification Board		
viii.	Dept. of Drugs, Narcotics & Human Trafficking		
ix.	Ministry for Local Govt & Chieftaincy Affairs		
x.	Civil Service Commission		
xi.	Local Govt. Service Commission		
xii.	Local Govt. Staff Pension Board		
<b>Day 4</b>		<b>Thursday</b>	
i.	Department of Higher Education	<b>9<sup>th</sup> September, 2021</b>	10.00am-4:45pm
ii.	Umaru Musa Yar'adua University		
iii.	Hassan Usman Katsina Polytechnic		
iv.	Isa Kaita College of Education D/ma		
v.	Yusuf Bala Usman College of Legal & GS, Daura		
vi.	Scholarship Board		
vii.	Min. of Science, Technology and Innovation		
viii.	Institute of Technology and Management		
ix.	Science and Technical Education Board		
<b>Day 5</b>		<b>Friday</b>	
i.	Ministry of Education	<b>10<sup>th</sup> September, 2021</b>	
ii.	State Universal Basic Education Board (SUBEB)		
iii.	Agency for Mass Education		
iv.	Mathematical Improvement Project		
v.	Teachers' Service Board		

<b>Day 6</b> i. Ministry of Health ii. Hospital Services Management Board (HSMB) iii. Primary Healthcare Development Agency iv. State Agency for the Control of AIDS v. College of Health Sciences vi. College of Nursing and Midwives vii. Drugs & Medical Supply Agency viii. Contributory HealthCare Management Agency	<b>Monday</b>  <b>13<sup>th</sup> September, 2021</b>	10.00am-4:45pm
<b>Day 7</b> i. Ministry of Water Resources ii. Dept. of Rural and Semi-Urban Water Supply iii. Rural Water Supply and Sanitation Agency (RUWASSA) iv. State Water Board v. Legislature vi. Dept. of Legislative Matters vii. Ministry of Resource Development viii. Ministry of Women Affairs ix. Dept. Girl Child Edu & Child Development x. Dept of Skills Acquisition & Vocational Training	<b>Tuesday</b>  <b>14<sup>th</sup> September, 2021</b>	10.00am-4:45pm
<b>Day 8</b> i. Ministry of Works, Housing & Transport ii. Housing Authority iii. KASROMA iv. Dept. of Community Development v. Dept. of Market Development vi. Ministry for Rural Development vii. Dept. of Empowerment & Social Intervention viii. Ministry of Commerce, Industries & Tourisms ix. Katsina Investment Promotion Agency x. Hotel Board	<b>Wednesday</b>  <b>15<sup>th</sup> September, 2021</b>	10.00am-4:45pm
<b>Day 9</b> i. Ministry of Agriculture ii. KTARDA iii. FASCOKT iv. Dept. of Livestock and Grazing Reserve v. Ministry of Justice vi. High Court Justice vii. Sharia Court of Appeal viii. Judicial Service Commission	<b>Thursday</b>  <b>16<sup>th</sup> September, 2021</b>	10.00am-4:45pm
<b>Day 10</b> i. Ministry of Finance ii. Office of the Accountant General iii. Bureau of Public Procurement iv. Board of Internal Revenue v. Office of the Auditor General for the State vi. Office of the Auditor General for Local Govt. vii. Audit Service Commission viii. Department of Banking and Finance ix. Ministry of Budget and Economic Planning vi. Bureau of Statistics	<b>Friday</b>  <b>17<sup>th</sup> September, 2021</b>	



# MINISTRY OF BUDGET AND ECONOMIC PLANNING

**Sa'idu Barda House (Old Government House)**

P.M.B. 2132 KATSINA

*Our Ref: S/GO/BD/REC/EST/21/VOL.I/667*

*Date: 20<sup>th</sup> August, 2021*

The Permanent Secretary,  
Office the Head of Civil Service of the State,  
Governor's Office,  
Katsina.

The Permanent Secretary,  
Ministry of Education,  
Katsina.

The Permanent Secretary,  
Ministry of Works,  
Katsina.

The Permanent Secretary,  
Ministry of Justice,  
Katsina.

The Auditor-General,  
Office of the Auditor-General for the State,  
Katsina.

The Accountant General,  
Office of the Accountant-General,  
Ministry of Finance,  
Katsina.

The Chairman/CEO,  
Board of Internal Revenue,  
Katsina.

The Director Planning,  
Ministry of Budget and Economic Planning  
Katsina.

The Director Budget,  
Ministry of Budget and Economic Planning  
Katsina.

## **MEMBERSHIP OF THE 2022 BUDGET ESTIMATE COMMITTEE**

I wish to inform you that you are appointed as a member of the above mentioned committee.

2. In view of this, I wish to notify you that the 2022 Budget deliberations will commence on **6<sup>th</sup> September, 2021** at the Conference Hall of Department of Political Affair, Sa'idu Barda House, (Old Government House) as per scheduled attached herewith, please.

**FARUK LAWAL, HCIB, CCrFA  
HON. COMMISSIONER**

## **2022 ESTIMATE COMMITTEE MEMBERS FOR BUDGET DEFENCE**

<b>S/N</b>	<b>TITLE</b>	<b>MDAS</b>	<b>ROLE</b>
1.	Hon. Commissioner	Budget and Economic Planning	Chairman
2.	Permanent Secretary	Budget and Economic Planning	Member
3.	Permanent Secretary	Office of the Head of Civil Service of the State	Member
4.	Permanent Secretary	Ministry of Justice	Member
5.	Accountant General	Ministry of Finance	Member
6.	Permanent Secretary	Ministry of Works, Housing and Transport	Member
7.	Permanent Secretary	Ministry of Education	Member
8.	Auditor-General	Office of the Auditor General for the state	Member
9.	Chairman/CEO	Board of Internal Revenue	Member
10.	Director Planning	Budget and Planning	Member
11.	Director Administration	Budget and Planning	Member
12.	Director Budget	Budget and Planning	Secretary

### **Secretariat**

1. Bala Nadani AD Budget
2. Nazifi Abdullahi Programme Analyst
3. Magajiya Maiwada Chief Budget Officer

**KATSINA STATE GOVERNMENT  
MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**2022 BUDGET PROCESS PLAN/TIME TABLE**

<b><u>ACTIVITY:</u></b>	<b><u>DATE</u></b>
1. Citizen Budget Sensitization	- 16 <sup>th</sup> – 30 <sup>th</sup> Aug. 2021
2. Issuance of 2022 Budget Call Circular	- 31 <sup>st</sup> Aug. 2021
3. Submission of 2022 Budget Proposals to the Ministry	- 31 <sup>st</sup> Aug. 2021
4. Inauguration of the Committee and Commencement of 2022 Defence	- 6 <sup>st</sup> Sept – 17 <sup>th</sup> Sept. 2021
5. Production of 2022 Draft Budget	- 20 <sup>th</sup> Sept. 2021
6. Deliberation on 2022 Draft Budget with His Excellency for vetting	- 21 <sup>st</sup> Sept. 2021
7. Production of Final Draft Copy	- 23 <sup>rd</sup> Sept. 2021
8. Presentation to the Executive Council	- 27 <sup>th</sup> Sept. 2021
9. Council's Amendments	- 28 <sup>th</sup> Sept. 2021
10. Presentation of the 2022 Draft Appropriation Law to the State House of Assembly	- 30 <sup>th</sup> Sept. 2021
11. Signing of 2022 Appropriation Law on or before	- 31 <sup>st</sup> December, 2021

**ATTENDANCE FOR 2022 BUDGET ESTIMATE COMMITTEE MEMBERS**

Date: \_\_\_\_\_

S/N	TITLE	MDAS	ROLE	SIGNATURE
1.	Hon. Commissioner	Budget and Economic Planning	Chairman	
2.	Permanent Secretary	Budget and Economic Planning	Member	
3.	Permanent Secretary	Ministry of Justice	Member	
4.	Permanent Secretary	Office of the Head of Civil Service of the State	Member	
5.	Accountant General	Ministry of Finance	Member	
6.	Permanent Secretary	Ministry of Works, Housing and Transport	Member	
7.	Permanent Secretary	Ministry of Education	Member	
8.	Auditor-General	Office of the Auditor General for the state	Member	
9.	Chairman/CEO	Board of Internal Revenue	Member	
10.	Director Planning	Budget and Planning	Member	
11.	Director Admin.	Budget and Planning	Member	
12.	Director Budget	Budget and Planning	Secretary	



MEMBER