



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/16

Date: 19th September, 2022

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.

CALL CIRCULAR FOR 2023 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 2023 budget process for the current annual budget calendar.

The Ministry of Budget and Economic Planning, hereby request submission of your financial proposals for 2023 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 the 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 Hon. Commissioners/Special Advisers and Permanent Secretaries. In this regard, they are to ensure that all submissions are inline with the 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 **2022 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 2023.

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 SUBMIT BUDGET PROPOSAL INDEPENDENTLY FROM THE LINE MINISTRY

2.4.1 Submissions for 2023 budget proposal should be guided by;

- * **Specific mandate of MDAs**
- * **The policy thrust of the State Government**
- * **Projects expected to be Completed within 2023 Fiscal Year must be prioritized and fully captured in the budget.**

4.0 Revenue

4.1 Revenue proposals should follow the format prescribed **IN THE NATIONAL CHART OF ACCOUNTS**. Actual revenue collections made up to date for the Year 2022 should be shown in the appropriate column, however you are also advised to make very realistic revenue projections based on all exploitable revenue potentials for the 2023 fiscal year.

4.2 Capital Receipt:

All capital receipts (Grants & Aids, Internal and External) proposal should be realistic based on the previous year's trends, to avoid unrealistic projections that would affect the execution performance during the year of implementation.

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 are 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 Auditor-General), hence you should **use your latest organization's salary slip for guide.**

5.3 Other instructions

In compiling the Personnel Costs, the followings 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 stationed.
- * 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 Grade Level against each staff on the State Payroll.
- * Expenditure Returns on Capital should clearly show total commitment, paid and liability. This would form the basis of justification for the proposal submitted for further deliberations.

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 services provided.

6.1 **THE 2022 APPROVED BUDGETARY PROVISION FOR OVERHEAD COSTS SHOULD BE MAINTAINED AGAINST 2023 PROPOSAL.**

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 the 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 2023 fiscal year.

7.3 In furtherance to the trends of Budget of **Transition** by the Administration, all MDAs are requested to submit Complete Data on all Ongoing Capital Projects as an appendix.

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

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 (Salaries and Allowances of His Excellency, The Governor, His Excellency, The Deputy Governor, The Honourable Speaker & Members of the State House of Assembly, Commission's Chairmen and Permanent Members as well as the Auditor General for the State and that of Local Governments)

9.0 All desired, necessary & supporting documents are to be submitted in soft and hard copies.

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 based on first come - first Serve basis but the parastatal must be with its mother Ministry.**

9.2 MDAs must adhere to the slated dates/time in the timetable. If for any reason an MDA requires rescheduling, the Committee is to be informed accordingly, please.


ABDULLAHI ABUBAKAR, ACTI, FCNA
PERMANENT SECRETARY

**KATSINA STATE GOVERNMENT
ANNUAL BUDGET PROPOSAL FOR 2023 FISCAL YEAR
KAT Budget Form 01
REVENUE PROJECTION SUBMISSION TEMPLATE**

MDA:.....

Org. Code:

Sub-org. Code:.....

Sub-sub-org. Code:.....

*Code	* Source of Revenue	Past Actual Performance		Projections			Reference to supplementary information
		Approved Revenue 2022	*Actual Revenue Generated Up to 31 ST Aug. 2022	2023 (Estimates)	2024 (Projected)	2025 (Projected)	

Note: All column marked (*) is mandatory....

**KATSINA STATE GOVERNMENT
2023 Budget Defence Calendar**

Venue: Conference Hall of NG-CARES (Old Presidential Lodge),
Sa'idu Barda House (Old Government House) Katsina.

DAYS	MINISTRY/DEPARTMENTS	DATE	TIME
Day 1			
i.	Government House	Tuesday 4th October, 2022	9:30am - 5:00pm
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		
Day 2			
i.	Governor's Office (SGS)	Wednesday 5th October, 2022	9:30am - 5:00pm
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		
Day 3			
i.	Ministry of Lands	Thursday 6th, October, 2022	9:30am - 5:00pm
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		
Day 4			
i.	Department of Higher Education	Friday 7th October, 2022	9:30am - 5:00pm
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		

Day 5			
i.	Ministry of Education	Monday 10th October, 2022	9:30am - 5:00pm
ii.	State Universal Basic Education Board (SUBEB)		
iii.	Agency for Mass Education		
iv.	Mathematical Improvement Project		
v.	Teachers' Service Board		
vi.	Ministry of Health		
vii.	Hospital Services Management Board (HSMB)		
viii.	Primary Healthcare Development Agency		
ix.	State Agency for the Control of AIDS		
x.	College of Health Sciences		
xi.	College of Nursing and Midwives		
xii.	Drugs & Medical Supply Agency		
xiii.	Contributory HealthCare Management Agency		
Day 6			
i.	Ministry of Water Resources	Tuesday 11th October, 2022	9:30am - 5:00pm
ii.	Dept. of Rural and Semi-Urban Water Supply		
iii.	Rural Water Supply and Sanitation Agency (RUWASSA)		
iv.	State Water Board		
v.	Legislature		
vi.	Katsina State Assembly Service Commission		
vii.	Dept. of Legislative Matters		
viii.	Ministry of Resource Development		
ix.	Ministry of Women Affairs		
x.	Dept. Girl Child Edu & Child Development		
xi.	Dept of Skills Acquisition & Vocational Training		
Day 7			
i.	Ministry of Works, Housing & Transport	Wednesday 12th October, 2022	9:30am - 5:00pm
ii.	Housing Authority		
iii.	KASROMA		
iv.	KATSROTA		
v.	KTSTA		
vi.	Dept. of Community Development		
vii.	Dept. of Market Development		
viii.	Ministry for Rural Development		
ix.	Dept. of Empowerment & Social Intervention		
x.	Ministry of Commerce, Industries & Tourisms		
xi.	Katsina Investment Promotion Agency		
xii.	Hotels Board		
Day 8			
i.	Ministry of Agriculture	Thursday 13th October, 2022	9:30am - 5:00pm
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		
Day 9			
i.	Ministry of Finance	Friday, 14th October, 2022	9:30am - 5:00pm
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		
xiv.	Bureau of Statistics		



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Sa'idu Barda House (Old Government House)
P.M.B. 2132 KATSINA

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Date: 19th September, 2022

The Permanent Secretary,
Ministry of Budget & Economic Planning,
Katsina.

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, The Director Admin & Supply,
Ministry of Budget and Economic Planning,
Katsina.

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

MEMBERSHIP OF THE 2023 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 2023 Budget deliberations will commence on **4th October, 2022** at the Conference Hall of NG-CARES (Old Presidential Lodge) Sa'idu Barda House, (Old Government House) as per scheduled attached herewith, please.



ABDULLAHI ABUBAKAR, ACTI, FCNA
PERMANENT SECRETARY

2023 ESTIMATE COMMITTEE MEMBERS FOR BUDGET DEFENCE

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

Secretariat

1. Bala Nadani A.D Budget
2. Magajiya Maiwada Chief Budget Officer
3. Nazifi Abdullahi Programme Analyst
4. Adamu Yakubu Planning Officer I

KATSINA STATE GOVERNMENT MINISTRY OF BUDGET AND ECONOMIC PLANNING

2023 BUDGET PROCESS PLAN/TIME TABLE

<u>ACTIVITY:</u>	<u>DATE</u>
1. Citizen Budget Sensitization - - - -	12 th – 19 th Sept. 2022.
2. Issuance of 2023 Budget Circular- - - -	26 th Sept. 2022.
3. Submission of 2023 Budget Proposals to the Ministry - - - -	26 th – 30 th Sept. 2022.
4. Inauguration of the Committee and Commencement of 2023 defense - - - -	4 th – 14 th Oct. 2022.
5. Production of 2023 Draft Budget - - - -	24 th Oct. 2022.
6. Discussion on 2023 Draft Budget with His Excellency for vetting. - - - -	27 th Oct. 2022.
7. Production of Final Copy - - - -	31 st Oct. 2022.
8. Presentation to the Executive Council - - - -	2 nd Nov. 2022.
9. Council's Amendments - - - -	7 th Nov. 2022.
10. Presentation of the 2023 Draft Appropriation Law to the State House of Assembly - - - -	9 th Nov. 2022.
11. Signing of 2023 Appropriation Law <i>on</i> or <i>Before</i> - - - -	31 st Dec. 2022.