



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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MOBEP/BUD/OFF/S/16

23rd July, 2024

The Permanent Secretary/Principal Private Secretary to the Governor,
The Permanent Secretary, Government House,
The Permanent Secretary, Deputy Governor's Office,
The Clerk Gombe State House of Assembly,
The Chief Registrars High Court/Sharia Court of Appeal,
The Secretary to the State Government,
The Head of Civil Service,
All Honourable Commissioners,
Auditor General for the State and Local Government,
All Permanent Secretaries,
All Directors General,
All Heads of Extra-Ministerial Departments,
All Chief Executive Officers of Higher Institutions of Learning,
World Bank Project Finance Management Unit (PFMU) and
Non-Governmental/Civil Society Organization.

GOMBE STATE 2025 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE AND EXPENDITURE PROPOSALS

In fulfillment of Section 121 subsection 1 & 2 of the 1999 constitution {as amended}, which confers on the Governor to prepare and submit to the Honourable House of Assembly at any time before the beginning of each financial year, an appropriation bill, which contains details of revenue and expenditure for the coming year; In this regard I am directed to invite you to submit your advance proposal for

the year 2025 with the details of revenue, recurrent and capital expenditure estimates to be defended later during the bilateral discussions with the Budget Office.

2. As usual, the circular will briefly provide highlights from 2025 – 2027 Mid-Term Expenditure Frameworks (MTEF) and other guidelines required in the preparation and submission of the proposals for all the applicable budget components. In particular, the circular seeks to: -

- a. Request all Government agencies to prepare and submit their 2025 Budget proposals as applicable in the following areas, in line with the guidelines provided.
 - i) Internally Generated Revenue.
 - ii) Personnel Costs (staff emoluments/basic salaries, regular and irregular allowances).
 - iii) Other Recurrent Expenditure (over-head and other recurrent expenses for service delivery).
 - iv) Capital Receipts (including loans, grants, re-embursements and other miscellaneous receipts).
 - v) Capital Expenditure.

3. The call circular sets out instructions and seeks to provide guidance to Honourable Commissioners, Accounting Officers and other officers charged with the responsibility of Budget preparation are hereby advised to read this circular carefully. They are enjoined to comply with the instructions and guidelines on the formulation and submission of the 2025 budget proposals of their respective Ministries, Departments and Agencies (MDAs).

2025 – 2027 MTEF and the 2025 Budget

4. The MTEF provides basis for resource projection and allocation over the medium term and in accordance with the state objectives and priorities of the State as provided in the Gombe State Development Plan (DEVAGOM). Deliberate effort must be made to the strategic linkage between specific sector policy objectives, priorities and your annual budget proposals. It is only by so doing, budgetary outputs and outcomes would result in the attainment of targets set to be achieved.

Policy Objective and Priorities in the 2025 FY

5. The Policy of 2025 Budget is geared towards sustainable and inclusive economic growth, the diversification of the economy and to improve access to more qualitative public service. Accordingly, key priorities will continue to be stimulating rapid growth in the real sectors of the state economy notably, Education, Health, Agriculture, continued provision of critical infrastructure, Empowerment and Social protection initiatives that could fast track the attainment of DEVAGOM and Sustainable Development Goals (SDGs).

6. Furthermore, all Ministries Departments and Agencies (MDAs) are advised to tag all DEVAGOM projects/programs for ease of tracking of the 10 year development plan. Equally MDAs with nutrition activities are required to tag such activities, accordingly.

Principles Underpinning the 2025 Budget:

7. All spending proposals for the year 2025 FY must ensure that they are guided by the Principles of Fiscal Discipline, Transparency, Accountability and prudent utilization of scarce resources. Projects must be focused on service delivery and demonstrate value for money (VfM).

General Guidelines:

8. Key Performance Indicators (KPIs) and Targets: All spending proposals for capital projects and programmes in the 2025 budget must incorporate the KPIs that will enable Government monitor the output and outcomes of the projects and programmes. These KPIs will be made publicly available in order to increase the level of transparency/accountability of government.

a) **Revenue/Expenditure Projection:** Submission of revenues and expenditure projections must be properly articulated and should be defined in the following order:

i) **Internally Generated Revenue (IGR):** - Part 6 section 33 of the Gombe State Fiscal Responsibility Law, 2012 (as amended) mandates all revenue collecting MDAs to remit all revenues collected on behalf of

the state to the Treasury Single Account. Note that it is an offence for such MDAs to spend revenues without appropriation. MDAs must make sufficient provisions for their operational costs which they must defend during bilateral discussion.

- ii) In line with this administration's desire to fully maximize IGR to compliment the monthly statutory allocation, all MDAs must ensure that revenue projection in the 2025 budget is fully realizable. To ensure accountability and transparency, all MDAs including Internal Revenue Service and other revenue generation agencies must put in place a machinery to enhance revenue generation and collection effectively.
- b) **Personnel Cost:** This should be computed from staff nominal roll of MDAs. A hard copy should be signed by the Chief Accounting Officer of each MDA and forwarded to the Budget Office. MDAs should bear in mind that no fund should be set aside for short-falls in payroll or overhead in 2025.
 - i) Personnel cost should be presented in three (3) categories, viz: - Basic salaries, allowances and leave grant; and it must be supported by an up-to-date staff disposition list including the grade level of each staff.
 - ii) MDAs must provide evidence of clearance from Head of Civil Service of any increase in personnel cost due to new employment and/or promotions. Note: that such cost as NYSC allowance, part-time workers cost, etc. should not be included in personnel cost.
- c) **Overhead Cost:** - Essentially overhead cost is meant to facilitate service delivery and ensure effective functioning and performance of the government. While ensuring that proposals are limited to ceiling provided across various economic codes, kindly prioritize those that have direct bearing towards improving access and quality of public service delivery. Any new economic code to be introduced in the 2025 budget proposal should be left blank in the proposals. It is the budget office that shall provide new economic codes in order to align them with the National Chart of Accounts (NCoA.)

- d) **Capital Expenditure:** - The advanced proposal for capital expenditure/programmes for 2025 should be consistent with the priorities of government and align with the State Development Plan 2021 – 2030 (DEVAGOM).
- i) In this regard, MDAs should note that the annual capital Budget should be based on the prioritization of the Government. Accounting Officers should avoid introducing new projects that are not consistent with priorities outlined in the DEVAGOM.
 - ii) All new projects/programmes that have His Excellency's approval for the year 2025 FY must be accompanied by a cost-benefit analysis as well as the risk and opportunities associated with the project/programme.
 - iii) In the 2025 proposals, capital expenditure must be applied towards the funding of ongoing projects/programmes that are near completion and have undergone due diligence in order to avoid the incidence of abandoning projects/programmes.
 - iv) All agencies executing loan financed projects/programmes or grants should provide full details as regard to the loan size, counterpart funding requirements/outstanding where applicable. Note that counterpart funding of all World Bank and other partners is centralized in the Ministry of Budget and Economic Planning.
 - v) All MDAs that coordinate multilateral and bilateral assistance for the State should submit along with their budget estimate details of receipts in cash and/or kind from such assistance for January – August 2024 as well as the plan of action for the year 2025 financial year.
 - vi) Consultation in the Budget Process: In line with the requirements for inclusiveness in the budget process, Accounting Officers are enjoined to ensure sector wide consultations and stakeholders participation/involvement in the budget preparation process by the Civil Society Organizations, Non-governmental Organization and other Development Partners who have stake in the programme related to the MDAs with a view to incorporate their inputs in the Budget proposals.

vii) Preparation and Submission of MDAs Proposal: -

- a) Accounting Officers are requested to pay personal attention to the preparation of 2025 advance proposal which must be in accordance with this administration's policy thrust of accountability, transparency and Value for Money. All estimates should be submitted in line with the National Chart of Accounts (NCoA).
- b) All proposals are to be signed by the Accounting Officers and forwarded in five (5) copies to reach Budget Office not later than **6th Sept. 2025** while two (2) copies of staff disposition list/personnel cost should be forwarded to the Establishment and Service Matters Department, Office of the Head of Civil Service before the commencement of bilateral discussion.

9. **Budget Bilateral Discussion:**

- a) As Accounting Officers are fully aware, the bilateral discussion provides opportunities for constructive engagement towards ensuring that proposals are comprehensive and reflect the priorities of government and to deepen collaboration between MDAs in the attainment of sector policy objectives and targets.
- b) **Finally, all Accounting Officers are enjoined to give this circular due concern by strict adherence to the guidelines for the preparation of 2025 budget proposals:** Note that the Budget Office is fully prepared to provide clarification and respond to all enquiries on this call circular by MDAs. The time table for the bilateral discussion between MDAs and the Budget Office will be communicated in due course.

10. Please accept the assurance of the Honourable Commissioners' best regards.



JALO IBRAHIM ALI, mni
PERMANENT SECRETARY
for: HONOURABLE COMMISSIONER