



YOBE STATE GOVERNMENT

CALL CIRCULAR FOR THE 2024 BUDGET PREPARATION

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1 Introduction

Preparation of annual budget is a constitutional requirement under section 121 (1) of the 1999 constitution of the federal government of Nigeria as amended which states that “the Governor shall cause to be prepared and laid before the State House of Assembly at any time before the commencement of each financial year estimate of revenues and expenditure of the state for the next following financial year.” The 2024 Budget Call Circular sets out the requirements and instructions that **MUST** be satisfied and followed in the preparation of the Yobe State Government 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 strictly adhere to these guidelines and instructions.

- 1.1 All revenue generating Ministries/Departments and Agencies (MDAs) are enjoined to use and not limit themselves to the attached list of expected revenue sources.

The preparation of the budget estimate of all MDAs should take into consideration the policies/strategies contained in the State Development Plan and try to link same into their 2024 budget proposals. In order to discourage the practice of regular incremental budget adjustment, all Ministries, Departments and Agencies (MDAs) are to carefully scrutinize and justify their projects and programmes for which resources are to be allocated in line with the immediate needs of the state as well as government’s development priorities.

- 1.2 The policy thrust of the state government in the 2024 fiscal year is the completion of all ongoing legacy projects.

2 Background

Review of 2023 Budget.

2.1 The key underlying assumptions of the 2023 budget are as follows:

- Oil Price benchmark US\$ 70pb
- Oil Production benchmark 1.690 MBPD
- Exchange rate ₦435.57/US\$
- Inflation rate 17.16%
- GDP Growth rate 3.75%

2.2 Based on these assumptions and taking into cognisance the budget performance for the pass six (6) years i.e., 2017 – 2022, the aggregate revenue of ₦163.005 billion consisting of FAAC Revenues, Grants, Loans, Other capital receipt and opening balance was projected to fund the 2023 expenditures. Thus:

- (i) Personnel (including CRF charges) - ₦32.296 billion
- (ii) Consolidated Revenue Fund - ₦5.950 billion
- (iii) Other Recurrent Cost - ₦32.090 billion
- (iv) Debt Service - ₦17.526 billion
- (v) Capital Expenditure - ₦75.144 billion

2.3 Summary of Revenue Performance 2023

Code	Economic	2023 Original Budget	2023 Q2 Performance	2023 Performance Year to Date (Q1-Q2)
1	REVENUE	161,350,610,260.00	27,463,376,459.57	63,690,605,025.88
11	GOVERNMENT SHARE OF FAAC	73,003,689,000.00	21,254,310,395.04	39,470,133,418.47
110101	STATE GOVERNMENT SHARE OF STATUTORY	38,555,341,000.00	8,123,647,637.61	18,602,302,230.41
110102	STATE GOVERNMENT SHARE OF VAT	25,793,593,000.00	6,944,341,702.08	14,047,476,004.93
110103	STATE GOVERNMENT SHARE OF OTHER FAAC	8,654,755,000.00	6,186,321,055.35	6,820,355,183.13
12	INDEPENDENT REVENUE	12,251,677,000.00	3,642,022,090.36	5,627,527,217.31
120101	PERSONAL TAXES	4,023,500,000.00	3,113,242,092.79	4,214,889,706.25
120103	OTHER TAXES	556,231,000.00	142,359,929.20	212,797,834.55
120201	LICENCES - GENERAL	281,160,000.00	21,762,227.45	50,634,897.75
120204	FEES - GENERAL	3,106,013,000.00	79,111,799.12	211,675,204.87
120205	FINES – GENERAL	172,510,000.00	15,760,000.00	18,905,000.00
120206	SALES – GENERAL	1,081,313,000.00	37,142,748.66	72,734,272.32
120207	EARNINGS - GENERAL	1,196,950,000.00	27,666,670.47	43,947,911.06
120209	RENT ON LAND & OTHERS – GENERAL	1,354,400,000.00	56,000,000.00	556,000,000.00
120210	REPAYMENTS – GENERAL	475,150,000.00	148,976,622.67	245,892,390.51
120211	INVESTMENT INCOME	4,000,000.00	-	-
120213	RE-IMBURSEMENT GENERAL	450,000.00	-	50,000.00
13	AID AND GRANTS	33,400,000,000.00	-	3,449,983,621.00
130201	DOMESTIC GRANTS	33,400,000,000.00	-	3,449,983,621.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	42,695,244,260.00	2,567,043,974.17	15,142,960,769.10
140201	OTHER CAPITAL RECEIPTS	30,100,000,000.00	-	10,998,084,201.58
140301	DOMESTIC LOANS/BORROWINGS RECEIPTS	12,595,244,260.00	2,567,043,974.17	4,144,876,567.52

2.4 Summary of Expenditure Performance 2023

Code	Economic	2023 Original Budget	2023 Q2 Performance	2023 Performance Year to Date (Q1-Q2)
2	EXPENDITURES	87,861,717,000.00	16,379,403,915.01	40,518,772,980.82
21	PERSONNEL COST	38,246,456,000.00	9,594,593,315.50	18,776,003,926.35
210101	SALARIES AND WAGES	31,240,456,000.00	7,695,210,069.85	15,447,897,554.93
210201	ALLOWANCES	156,000,000.00	8,350,000.00	23,850,000.00
210202	SOCIAL CONTRIBUTIONS	900,000,000.00	215,076,814.82	429,066,446.00
210301	SOCIAL BENEFITS	5,950,000,000.00	1,675,956,430.83	2,875,189,925.42
22	OTHER RECURRENT COSTS	49,615,261,000.00	6,784,810,599.51	21,742,769,054.47
220201	TRAVEL & TRANSPORT - GENERAL	3,464,372,000.00	1,042,382,830.00	1,764,937,988.52
220202	UTILITIES GENERAL	1,091,302,000.00	168,607,943.86	357,735,786.42
220203	MATERIALS & SUPPLIES – GENERAL	5,104,857,000.00	379,889,342.00	1,188,900,043.50
220204	MAINTENANCE SERVICES – GENERAL	4,086,547,000.00	864,835,663.97	2,285,905,804.03
220205	TRAINING - GENERAL	990,246,000.00	89,649,800.00	261,801,373.00
220206	OTHER SERVICES – GENERAL	1,644,903,000.00	125,456,027.00	1,400,653,123.00
220207	CONSULTING & PROFESSIONAL SERVICES -	4,521,755,000.00	351,742,338.87	2,377,354,266.69
220208	FUEL & LUBRICANTS – GENERAL	1,553,519,000.00	309,850,892.50	1,336,243,765.00
220209	FINANCIAL CHARGES - GENERAL	448,857,000.00	87,911,160.38	113,223,024.90
220210	MISCELLANEOUS EXPENSES GENERAL	7,251,638,000.00	967,549,228.00	2,724,002,051.59
220301	STAFF LOANS & ADVANCES	490,000,000.00	-	5,291,480.16
220401	LOCAL GRANTS AND CONTRIBUTIONS	575,586,000.00	7,086,000.00	155,089,120.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTION	866,000,000.00	-	200,000,000.00
220601	FOREIGN INTEREST/DISCOUNT	463,000,000.00	39,777,738.22	39,777,738.22
220602	DOMESTIC INTEREST/DISCOUNT	6,618,217,000.00	1,619,517,995.21	3,747,204,903.43
220603	FOREIGN PRINCIPAL	257,000,000.00	54,675,472.63	215,859,968.29
220604	DOMESTIC PRINCIPAL	10,187,462,000.00	675,878,166.87	3,568,788,617.72
3	ASSETS	75,143,649,000.00	7,173,269,082.36	19,408,604,040.81
32	FIXED (NON-CURRENT) ASSETS	75,143,649,000.00	7,173,269,082.36	19,408,604,040.81
320101	LAND & BUILDING - GENERAL	27,716,467,000.00	399,155,607.66	2,738,614,326.06
320102	INFRASTRUCTURE - GENERAL	23,104,993,000.00	4,301,419,469.70	9,235,350,942.26
320103	PLANT & MACHINERY - GENERAL	5,856,425,000.00	276,411,500.00	906,297,443.74
320104	FIXED ASSETS - GENERAL	1,909,703,000.00	-	1,513,359,750.00
320105	OFFICE EQUIPMENT - GENERAL	596,022,000.00	-	-
320106	FURNITURE & FITTINGS - GENERAL	2,160,962,000.00	15,000,000.00	106,000,000.00
320109	SPECIALISED ASSETS - GENERAL	2,364,580,000.00	10,000,000.00	1,409,002,108.75
320301	INTANGIBLE ASSETS	11,434,497,000.00	2,171,282,505.00	3,499,979,470.00

3 The 2024 Budget Framework

In line with the global and domestic economic outlook, the key parameters as well as other Macro-economic projections driving the Medium-Term Expenditure Framework (MTEF) 2024 – 2026 used by the State Budget Working Group (BWG) in the preparation of the State Medium Term Expenditure Framework (MTEF) are presented below.

Macro-Economic Framework

Item	2024	2025	2026
National Inflation	22.80%	22.80%	22.80%
National Real GDP Growth	3.75%	4.10%	4.10%
Oil Production Benchmark (MBPD)	1.5000	1.6000	1.8000
Oil Price Benchmark	\$70.00	\$75.00	\$75.00
NGN:USD Exchange Rate	750	740	740
Other Assumptions			
Mineral Ratio	21.75%	21.75%	21.75%

Fiscal Framework

Item	2024	2025	2026
Opening Balance	3,500,000,000	3,500,000,000	3,500,000,000

Recurrent Revenue			
Statutory Allocation	39,787,223,880	40,304,457,790	40,707,502,368
VAT	32,978,784,472	39,401,405,438	46,884,277,622
IGR	14,559,057,444	17,448,255,232	21,047,659,147
Excess Crude/Other FAAC Revenue	14,274,934,204	15,545,881,539	16,060,560,863
Total Recurrent Revenue	101,600,000,000	112,700,000,000	124,700,000,000

Recurrent Expenditure

Personnel Costs	36,844,783,000	38,687,022,150	40,621,373,258
Social Contribution and Social Benefit	6,593,513,000	6,923,188,650	7,269,348,083
Overheads	34,852,598,000	35,549,649,960	36,260,642,959
Grants, Contributions and Subsidies	1,111,433,000	1,133,661,660	1,156,334,893
Public Debt Service	16,997,673,000	15,297,905,700	13,768,115,130
Total	96,400,000,000	97,591,428,120	99,075,814,322
Transfer to Capital Account	8,700,000,000	18,608,571,880	29,124,185,678

Capital Receipts

Grants	16,300,000,000	22,300,000,000	22,300,000,000
Other Capital Receipts	28,100,000,000	0	0
Total	44,400,000,000	22,300,000,000	22,300,000,000

Reserves

Contingency Reserve	0	0	0
Planning Reserve	0	0	0
Total Reserves	0	0	0

Capital Expenditure	80,600,000,000	55,408,571,880	60,924,185,678
Discretionary Funds	70,800,000,000	46,608,571,880	54,124,185,678
Non-Discretionary Funds	9,800,000,000	8,800,000,000	6,800,000,000

Financing (Loans)	27,500,000,000	14,500,000,000	9,500,000,000
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Total Revenue (Including Opening Balance)	177,000,000,000	153,000,000,000	160,000,000,000
Total Expenditure (including Contingencies)	177,000,000,000	153,000,000,000	160,000,000,000

4 Guidelines for Budget Preparation

4.1 General Instruction

All spending agencies are advised to adhere strictly to the following **INSTRUCTIONS** in the preparation of their 2024 budget proposals.

- (i) Every spending entity is advised to ensure that all outstanding liabilities in capital, including unpaid releases are included in their proposed budget;
- (ii) Articulate their budget against the background of the overall goals of the State Development Plan (i.e., YOSERA) and the Sustainable Development Goals (SDG);
- (iii) Ensure the link between MTSS and the annual budget;
- (iv) Report on the revenue and expenditure performance of the current year January – June **MUST** be attached.
- (v) Inputs from the citizens' need collected during the Public Consultations (Budget Dialogue) meetings at the Headquarters of the three (3) Senatorial Districts should form part of the 2024 budget proposals.
- (vi) Ensure that budget estimates are within the ceiling provided and use appropriate budget classification and codes.
- (vii) To liaise with their respective departments and units in coming up with their budgetary proposals.
- (viii) In allocating capital budget resources, MDAs are enjoined to accord priority to ongoing projects, especially those nearing completion that fit into government's current priorities;
- (ix) MDAs are required to provide full information on the projects that require counterpart funding (see Annex II). Counterpart funds will be available to any MDAs that justify the projects and make necessary provisions in their budgets;
- (x) MDAs that have external funding must provide details of activities intended to be executed with such funds as it will be treated under non-discretionary fund (funds provided for specific MDA/Activity)
- (xi) All MDAs are required to prepare and submit their 2024 budget proposals using the Budget Template (available at our website <https://budget.pfm.yb.gov.ng>) and submit same to our email ybmobep@hotmail.com
- (xii) Ensure consistency with sector strategy plan;
- (xiii) Ensure that the appropriate forms and formats are used

- (xiv) All newly established MDAs, especially those that their salaries remain with their former MDAs are advised to submit the comprehensive staff list indicating their former places of work.

5 Internally Generated Revenue

- 5.1 All Accounting Officers may wish to note that: -
- Our continuous dependence on Federation Account implies that our internally generated revenue is nothing to write home about, it is therefore imperative for all MDAs to remain steadfast and prudent in revenue collection and curb any form of leakages;
 - The budget classification and chart of account has comprehensive list of sources which could be used by all revenue generating institutions;
 - MDAs are advised to open more windows and initiate for more sources of generating revenue in addition to the ones provided (refer to Annex I)
 - MDAs are further advised to study the list of expected revenues receivable to the MDA and add more sources not captured on Annex I

6 Grants and Loans

MDAs are expected to clearly indicate expected grants and loans (if any) from federal, local government, international development organizations, non-governmental organizations etc. to form part of their capital program using Annex II.

7 Recurrent Expenditure

It is expected that each organization will aim at reducing wastages and eliminating flaws to curtail overblowing the budget with over costed material. MDAs are therefore advised to study the attached annexes carefully, putting more emphasis on public accountability and prudent spending of public funds.

- i) Staff list
Refer to Annex III, you may wish to liaise with other department in other to obtain adequate information on each category of staff.

- II) Personnel cost
Refer to Annex IV, your organization is to work within the ceiling allocated below:

2024 =N= _____

2025 =N= _____

2026 =N= _____

- III) Overhead Cost
Refer to Annex V. Your organization is to work within the ceiling allocated below:

2024 =N= _____

2025 =N= _____

2026 =N= _____

8 Capital Expenditure

All accounting officers are reminded to strictly observe the following: -

- (i) Priority must be given to all ongoing projects and payment of liabilities
- (ii) You may need an expert to assist in estimating the cost of the project in order to achieve the laudable programs of this administration
- (iii) The ceilings allocated for your capital expenditure are as follows:

2024 =N= _____

2025 =N= _____

2026 =N= _____

9 Submission of Budget Proposals

All MDAs are required to submit their budgets proposals using the Budget Template not later than **Monday 9th October, 2023**. Upon submission, their proposals would be reviewed for compliance with this circular, and subsequently bilateral discussion will be scheduled for MDAs at a later date.

10 Information on who to contact for further clarification or support

For enquiries and further clarifications, contact the following:

- 08062154168
- 08038867351
- 08037179745

YOBE STATE GOVERNMENT OF NIGERIA

TABLE 1: PROPOSED RECURRENT REVENUE 2024

Annex I

ADMIN CODE:

Sn	ECON CODE	DESCRIPTION	APPROVED REVISED	ACTUAL REVENUE 2023	PROPOSED BUDGET 2024
			₦	₦	₦

YOBE STATE GOVERNMENT NIGERIA

TABLE 2: PROJECTS WITH EXTERNAL FINANCE (GRANTS/LOANS) 2024

Annex II

ADMIN CODE:

S/N	ECONS CODE	PROJECT TITLE	PROJECT DESCRIPTION	DONOR AGENCY	DURATION	TOTAL PACKAGE	DRAWDOWN 2022	DRAWDOWN JAN-AUG 2023	APPROVED REVISED ESTIMATE 2023	AMOUNT REQUIRED		
										2024	2025	2026
						₦	₦	₦	₦	₦	₦	₦
		Loans										
		From International Sources										
		From Foreign Govt										
		From other Govt Agencies										
		From Financial Institution										
		From Individuals										
		From NGO										
		WB Drawdown										
		ADB Drawdown										
		JAICA Drawdown										
		Good Governance										
		Other loans										

YOBE STATE GOVERNMENT

TABLE 3: COMPREHENSIVE STAFF LIST 2023

Annex III

ADMIN CODE: _____

S/N	Name	GL/STEP	ID No.	Rank	Date of 1st Appointment	Date of last Promotion

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TABLE 4: PROPOSED PERSONNEL COST 2024

Annex iv

ADMIN CODE:

ECONOMIC CODE	GL	ACTUAL NO. OF STAFF 2022	ACTUAL SALARIES JAN-DEC 2022	APPROVED REVISED ESTIMATES 2023	ACTUAL SALARIES JAN-AUG 2023	PROPOSED ESTIMATES 2024	PROJECTION 2025		PROJECTION 2026
			₦	₦	₦	₦	₦	₦	₦
	1								
	2								
	3								
	4								
	5								
	6								
Total 01-06									
	7								
	8								
	9								
	10								
	12								
	13								
Total 07-13									
	14								
	15								
	16								
	17								
Total 14-17									
Total 01-17									
Hon. Commissioner									
Perm. Sec									
Total									
Leave Transport Grant									
Allowance									
Total Staff & Personnel Cost									

YOBE STATE GOVERNMENT

TABLE 5: PROPOSED OVERHEAD COST 2024

Annex v

ADMIN CODE: _____

ECONS CODE	DESCRIPTION	FUND CODE	FUNCT CODE	LOCATION CODE	PROG. CODE	APPROVED REVISED BUDGET 2023	ACTUAL 2023	PROPOSED BUDGET 2024	PROJECTION 2024	PROJECTION 2025
						N	N	N	N	N

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TABLE 6: ON-GOING CAPITAL PROJECTS 2023

Annex vi

ADMIN CODE:

ECONS CODE	DESCRIPTION	FUND CODE	FUNCTIONAL CODE	LOCATION CODE	PROG. CODE	APPROVED REVISED BUDGET 2023	ACTUAL AMOUNT EXPENDED	BALANCE	LEVEL OF WORK
						₦	₦	₦	

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TABLE 7: PROPOSED CAPITAL PROJECTS 2024

Annex vii

ADMIN CODE:

ECONS CODE	DESCRIPTION	FUND CODE	FUNCT CODE	LOCATION CODE	PROG. CODE	APPROVED REVISED BUDGET 2023	PROPOSED BUDGET 2024	COMPLETION PERIOD	REMARKS
						N	N	-	