



## MINISTRY OF BUDGET, ECONOMIC PLANNING AND PERFORMANCE MANAGEMENT

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Our Ref. No: EK/BEP/BDG/181T/02

Date: 7<sup>th</sup> September, 2023

All Honourable Commissioners,  
All Special Advisers,  
The Secretary to the State Government,  
The Head of Service,  
All Permanent Secretaries,  
The Auditors-General (State & Local Governments),  
All Directors-General,  
All General Managers,  
All Executive Secretaries,  
The Chief Registrar of the High Court of Justice,  
The Clerk, Ekiti State House of Assembly,  
All Heads of Extra-Ministerial Departments and  
Tertiary Institutions,  
NGOs and CSOs.

### 2024 ADVANCE PROPOSAL AND DRAFT ESTIMATES

1.0 Pursuant to Section 25 (b)(i) of the Ekiti State Public Finance Management Law, 2020, it has become necessary to start the preparation of 2024 Budget. The process will enable the government make a realistic revenue projection and allocate judiciously, the available resources for the execution of government policies, programmes and projects towards the realization of the shared prosperity vision of the present administration and to engender sustainable economic development of the State.

1.1 For 2024 Budget preparation, the contemporary bottom-up, participatory approach will be adopted, as all relevant stakeholders will be engaged to aggregate and articulate the collective needs and expectations of every stratum for consideration in the proposals of Ministries, Departments and Agencies, which will ultimately form the basis of the 2024 Budget. As against the conventional incremental budget method, the 2024 Budget preparation shall be zero-based, with due consideration for the prevailing national and global macro-economic Parameters, Assumptions and Indicators (PAIs). The Budget preparation shall be based on the 52 digits National Chart of Account and the International Public Sector Accounting Standards.

## 2.0 INTRODUCTION

This Call Circular sets out the requirements and guidelines to be satisfied, instructions to be followed and conditions to be fulfilled in the preparation of the 2024 Budget of Ekiti State. All Chief Executives, Accounting Officers and other officers responsible for the Budget preparation are advised to read the Call Circular carefully and painstakingly and adhere strictly to the guidelines and instructions contained therein.

2.1 The 2024 Budget shall be a roadmap for government to realize its vision of shared prosperity, growth and sustainable economic development. The preparation of the budget estimates for Ministries, Departments and Agencies (MDAs) should take into cognizance, the contents of the Ekiti State Development Plan (2021-2050) and the 6 Pillars of the Administration namely: governance, youth development and job creation, human capital development, agriculture and rural development, infrastructure and industrialization and arts, culture and tourism. MDAs should also take into consideration, the policies and strategies contained in the 2024 - 2026 Medium Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP), which are government pre-budget statement. The MTEF/FSP outlines the developmental priorities of government for the period 2024 - 2026.

## 3.0 PRINCIPLES AND POLICIES

3.1 The 2024 Budget shall be prepared in line with the government's policy thrust as contained in the State Development Plan (2021-2050). MDAs must therefore, ensure that their proposals are aligned with the Development Plan. Furthermore, it is expedient for Chief Executives and

Accounting Officers to carefully scrutinize the proposals of their Ministries as they will be required to justify the projects and programmes for which resources are to be allocated.

3.2 The proposed 2024 Budget is to build on the numerous achievements and milestones of the present administration in its first year. Put succinctly, the fiscal document is aimed at the completion of ongoing developmental projects and initiation of new ones.

#### 4.0 OBJECTIVES OF THE 2024 BUDGET

The 2024 proposed Budget is aimed at the following, inter alia:

- i. to achieve shared prosperity through collaboration, compassion, fiscal prudence and quality service delivery;
- ii. to create enabling environment for Micro, Small and Medium Enterprises to thrive through business-friendly policies and provision of infrastructure;
- iii. to expand the revenue base in the area of Internally Generated Revenue (IGR), create enabling environment for the deployment and implementation of modern technology in collection and widening the tax net;
- iv. to ensure timely completion of on-going developmental projects through equitable and effective distribution and allocation of available resources.
- v. to strengthen the security architecture of the State to safety of lives and property in the various cities and farmstead and ensure unhindered access to justice;
- vi. to cushion the effect of the petrol subsidy removal and unification of exchange rate through strategic and well-coordinated empowerment programmes and social investment programmes;
- vii. to guarantee food security and support agro-allied industries by encouraging farming and deepening agricultural value chain through a combination of policies, programmes and direct investments;
- viii. to further widen the base and create employment opportunities through the exploration and exploitation of mineral resources available in the State;
- ix. to further develop human capital index by expanding access to free and compulsory qualitative education and providing affordable and good healthcare service;

- x. to provide a veritable platform for youths and women empowerment and skills acquisition and entrepreneurial development;
- xi. to further strengthen and build relationship with existing development partners and attract new ones to the State for developmental collaborations;
- xii. to further promote good governance through budget discipline, probity and accountability in the allocation and utilization of public funds;
- xiii. to improve the capacity of public servants and provide enabling environment for them for continued effective service delivery;
- xiv. to promote arts and tourism in the State by developing the tourism hubs and showcasing them in the global space as a veritable source of revenue to the State; and
- xv. to encourage the patronage of businesses in Ekiti State to boost local content and stimulate economic activities.

## **5.0 REVENUE ESTIMATES**

### **INTERNALLY GENERATED REVENUE**

5.1 As you may be aware, the autonomy and other reforms introduced in the Internal Revenue Service to boost internally generated revenue are already yielding positive result. In the bid to reduce the dependence of the State on Federal Allocation, the State Government will continue to promote aggressive revenue generation drive within the ambit of the extant revenue law without necessarily burdening Micro, Small and Medium Enterprises in the State. MDAs are encouraged to collaborate with the State's Internal Revenue Service to ensure effective collection of existing revenue and identification of new revenue sources.

5.2 It is essential for MDAs to set realistic revenue targets and ensure accountability for all revenue generated. The State Government shall sustain the policy of allowing MDAs with impressive revenue generation performance to retain certain percentage of their IGR as cost of collection and maintenance. However, all MDAs must ensure full disclosure of total revenue generated for transparency and proper accountability.

5.3 Considering the importance of the Internal Revenue Service to revenue generation drive of the State, the Service is required to submit to Budget Department, its revenue target for 2024. Government shall continue to support MSMEs and enhance ease-of-doing business to promote

industrialization, tourism development and provide access to major agriculture markets in the State.

5.4 On Federal Allocation, the office of the State Accountant-General should consider the impact of the fuel subsidy removal and the current monthly receipts from Federal Allocation to make realistic projections for FAAC, Value Added Tax (VAT) and other revenue expected from the Federal Government in 2024.

5.5 On Loan Plan, Ministry of Finance and Economic Development is required to make realistic forecast, using historical data, information from the Debt Management Office on the State's Debt Sustainability Ratio and essentially, the Capital Receipt need of the State to finance Budget deficit as and when necessary.

6.0 In addition, all Agencies of Government operating Cost Accounting Centres or having facilities from Donor Agencies are to provide details of actual receipts and expenditure as at August 31, 2023 as well as their projections for 2024. The returns, using the attached proforma, should be posted to the Budget platform at [www.ekbudget.com](http://www.ekbudget.com) not later than Wednesday, September 13, 2023.

6.1 Also, MDAs are to take notice that their proposed Capital estimate should be in line with the Medium Term Sectorial Strategy (MTSS) earlier developed for the period 2024-2026. MDAs may wish to contact the Department of Project Planning, Research and Statistics in the Ministry of Budget, Economic Planning and Performance Management on the Medium Term Sectorial Strategy.

6.2 Moreover, Ministries, Departments and Agencies are to note that the extant policies of Government on Direct Bank Lodgment System and the Treasury Single Account (TSA) are still in force and shall remain operational for 2024. The State Government will continue its collaboration with *Remita*, a subsidiary of Systemspecs Limited, a pan-African financial technology and human software as Ekiti State official Technology Service Provider (TSP) to drive the Internally Generated Revenue (IGR) collection platform. The use of Point of Sales (POS) facilities will be sustained for revenue collection by revenue generating Agencies.

6.3 Considering the high premium placed on openness, transparency and accountability towards the management of fiscal resources, all Tertiary Institutions are expected to explicitly state all their revenue sources/Heads for year 2024 and the actual revenue as at August 31, 2023. Put

differently, all Tertiary Institutions are required to state their students' enrolment and tuition fees to support their returns, using the attached Proforma. The Tertiary Institution are to note that continued funding from the State Treasury in 2024 fiscal year will be guaranteed by the full disclosure of all internal revenue sources to the Institutions. However, it is expected that a greater proportion of the overhead cost of the Tertiary Institutions would be met internally through their efforts. To this end, I wish to reiterate that the monthly records of revenue and expenditure should be submitted to the Ministry of Budget, Economic Planning and Performance Management and the Office of the State Accountant General as and when due.

## **7.0 RECURRENT EXPENDITURE**

7.1 The Public Service plays a crucial role in ensuring that the dividends of good governance are enjoyed by the people at the grassroots. Therefore, the State Government shall consider the inclusion of only essential programmes/activities in the proposed 2024 Budget. The policy of Government on Workshop and Training shall be sustained. While government is committed to training and re-training of public servants, this shall be limited to essential trainings and capacity building to reduce waste.

7.2 Furthermore, the practice of making adequate budgetary provision for prompt payment of salaries and other emoluments shall be sustained while adequate provision shall also be made for settlement of outstanding salary arrears and other liabilities of the State Government.

## **8.0 OTHER SERVICE GENERAL**

8.1 The proposed 2024 Budget shall be prepared in line with the National Chart of Account (NCoA) Budget template as jointly agreed and adopted by sub-nationals with the Nigeria Governors' Forum. MDAs are to note that any new recurrent programme classified as Other Service General will only be accommodated in the proposed 2024 Budget based on the approval of His Excellency, the Governor and proper justification of such request before the Treasury Board.

8.2 Furthermore, the orthodox practice of classifying recurrent expenditure as capital expenditure will no longer be tolerated. For further clarification on the foregoing, MDAs are to contact the Ministry of Budget, Economic Planning and Performance Management. I also wish reiterate that the practice of accessing fund from the Contingency Vote domiciled in the Ministry of Finance by MDAs remains prohibited.

## 9.0 CAPITAL EXPENDITURE

9.1 The Six Pillars of the present administration will be the bedrock of the 2024 Capital Budget. Accordingly, on-going projects will be captured in the proposed 2024 Budget. In line with the requirement of the NCoA Budget Template, all MDAs are expected to provide the details of their capital expenditure by indicating the type of good/commodity, brand, location and quantity.

9.2 MDAs are to note that their proposed capital projects for the 2024 Budget will only be considered after the Resource Allocation meeting in line with the MTEF guideline. Furthermore, Accounting Officers are enjoined to engage their Heads of Departments in the preparation of their Estimates to ensure collective responsibility and ownership of returns. It is instructive to note that on-going capital projects will be accorded priority in 2024 Budget most especially, projects which Government has made financial commitment. Beside this, the Capital Budget shall be guided by the following principles:

- (i) must be consistent with the Six Pillars of the administration
- (ii) must have economic value;
- (iii) must be realistic;
- (iv) must be achievable;
- (v) must be measurable;
- (vi) must have been included in the Medium Term Expenditure Framework (MTEF) 2024 - 2026;  
and
- (vii) must have obtained the approval of His Excellency, the Governor.

9.3 It is imperative to note that Government will continue the use of Multi-Year Budget Framework template as an integral part of the Medium Term Expenditure Framework. To this end, MDAs are expected to collect the Medium Term Sectorial Strategy document from the Director (PPR&S) in the Ministry of Budget, Economic Planning and Performance Management to align their proposed projects with the document.

## 10.0 GENERAL


10.1 Kindly note that the deadline for posting of returns on revenue and expenditure as at August 31, 2023 to the Budget Platform at [www.ekbudget.com](http://www.ekbudget.com) is **Wednesday, September 13, 2023**. Consequently, I wish to request you to inform the Director of Administration and Supplies, Director of Finance and Accounts and the Director of Planning, Research and Statistics in your MDA to attend the Budget Reconciliation meeting for January-August, 2023 which has been scheduled to hold as follows:

**Date:** Tuesday, 19<sup>th</sup> - Wednesday, 20<sup>th</sup> September, 2023.  
**Venue:** Conference Hall, Ministry of Budget, Economic Planning and Performance Management, Secretariat Complex, Ado - Ekiti.  
**Time:** 10.00 am daily.

10.2 The Time Table for the Reconciliation exercise is attached herewith for your reference.

10.3 In addition, Tertiary Institutions are requested to forward the hard copies of their projections for 2024 fiscal year and duly completed proforma to the Budget Department.

10.4 Thank you.

  
'Sola Akinluyi, Esq.  
Permanent Secretary

## PROFORMA:

To be used by Tertiary Institutions and endorsed by the Chief Executive.

NAME OF INSTITUTION: .....

### 1. DETAILS OF ENROLMENT (FULL & PART-TIME PROGRAMMES)

#### 1a. Full Time Programmes

S/N	Category	No. of Students per Faculty	No. of Students per Department	Tuition Fees (specified against each course and Student's level)	Remarks
	TOTAL	TOTAL	TOTAL	TOTAL	

#### 1b. Part Time Programmes

S/N	Category	No. of Students per Faculty	No. of Students per Department	Tuition Fees (specified against each course and Student's level)	Remarks
	TOTAL	TOTAL	TOTAL	TOTAL	

### 2. Details of all Revenue

S/N	Revenue Heads 2023 Estimate	Actual Revenue (Jan. - Aug., 2023)	Proposed 2024 Estimated	Remarks
1	Subvention			
2	TETFUND			
3	IGR			
4	Donations			
5	Others (Please Specify)			
	TOTAL	TOTAL	TOTAL	

3. Evidence of Bank Statement for all revenues from 1<sup>st</sup> January to 31<sup>st</sup> August, 2023 and current Bank balances.

## ANNEXURE 1 INTERNALLY GENERATED REVENUE

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MINISTRY/DEPARTMENT/AGENCY .....

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**MINISTRY OF BUDGET, ECONOMIC PLANNING AND PERFORMANCE MANAGEMENT**  
**BUDGET RECONCILIATION MEETING FOR PREPARATION OF THE 2024 APPROVED BUDGET**

**TIME - TABLE**

	S/N	MDAs	TIME
		<b><u>DAY ONE : TUESDAY 19<sup>TH</sup> , SEPTEMBER, 2023</u></b>	
	1 2 3 4 5 6 7	Ministry of Agriculture & Food Security Farm Settlement and Peasant Farmer Development Programme Agricultural Development Project (ADP) FADAMA Fountain Agriculture Marketing Agency Ekiti State Rural Access and Agricultural Marketing Project (RAAMP) Anti-Grazing Task Force	10:00am - 10:40am
	8 9 10 11	Ministry of Investment, Trade and Industry Ekiti State Knowledge Zone Microfinance and Enterprise Development Agency (MEDA) Ekiti State Mineral Resources Development Agency	10:40am - 10:50am
	12 13 14 15	Ministry of Employment and Wealth Creation Human Capital Development Agency Ekiti State Job Creation Ekiti State Investment Promotion Agency	10:50am - 11:00am
	16 17 18 19	Ministry of Infrastructure & Public Utilities Ekiti State Water Corporation Ekiti State Small Towns and Rural Water Supply and Sanitation Agency Ekiti State Water and Sanitation Regulatory Agency	11:00am - 11:20am
	20 21 22	Ministry of Innovation, Science and Technology Bureau of Information, Communication and Technology Office of Reforms and Innovation, Governor's Office	11:20am - 11:30am
	23	Ekiti State Electricity Board	11:30am - 11:40am
	24 25	Ministry of Works Bureau of Special Projects	11:40am - 11:50am

	S/N	MDAs	TIME
	26 27 28 29	Ministry of Transportation Ekiti State Traffic Management Agency Department of Public Transportation Public Works Corporation	11:50am – 12:05pm
	30 31 32 33 34	Ministry of Environment Ekiti State Forestry Commission Waste Management Agency State Environmental Protection Agency (SEPA) State Emergency Management Agency (SEMA)	12:05pm – 12:20pm
	35 36 37 38 39 40	Ministry of Physical Planning and Urban Development Housing Corporation Office of the Surveyor General Urban Renewal Agency Bureau of Lands Services Geospatial Information System (GIS) Office	12:20pm - 12:40pm
	41 42 43 44 45 46 47 48 49 50 51 52 53 54	Ministry of Education Teaching Service Commission Teaching Service Commission Loans Board Agency for Adult and Non Formal Education Education Trust Fund Ekiti State Library Board Board for Technical and Vocational Education School Enterprise and Wealth Creation Agency Ekiti State Scholarship Board SUBEB Bamidele Olumilua University of Education, Science & Tech., Ikere Ekiti Ekiti State University, Ado – Ekiti College of Health, Science & Technology, Ijero-Ekiti Ekiti State Polytechnic, Isan-Ekiti	12:40pm – 1:20pm

	S/N	MDAs	TIME
	55	Ministry of Health and Human Services	1:20pm - 1:35pm
	56	Hospitals Management Board	
	57	Ekiti State Drugs Health Supplies Management	
	58	State Action Committee on Aids (SACA)	
	59	Primary Health Care Development Agency	
	60	Ekiti State University Teaching Hospital	
	61	State Health Insurance Scheme	
	62	Min. of Information & Values Orientation	1:35pm - 1:45pm
	63	Broadcasting Service of Ekiti State	
	64	Ekiti State Sports Commission	
	65	Ministry of Youths Development	1:45pm - 1:55pm
	66	Ministry of Arts and Culture and Creative Economy	1:55pm - 2:05pm
	67	Bureau of Tourism Development	
	68	Ministry of Women Affairs & Social Development	2:05pm - 2:20pm
	69	Ekiti State Office for Disability Affairs	

**MINISTRY OF BUDGET, ECONOMIC PLANNING AND PERFORMANCE MANAGEMENT**  
**BUDGET RECONCILIATION MEETING FOR PREPARATION OF THE 2024 APPROVED BUDGET**

**TIME - TABLE**

	S/N	MDAs	TIME
		<b><u>DAY TWO : WEDNESDAY 20<sup>TH</sup> , SEPTEMBER, 2023</u></b>	
	1 2 3 4 5 6	Ministry of Justice Judiciary Judicial Service Commission Office of the Public Defender Law Reform Commission Customary Court of Appeal	10:00am - 10:20am
	7 8	House of Assembly House of Assembly Service Commission	10:20am - 10:30am
	9 10 11	Governor's Office Office of the Deputy Governor Boundary Commission	10:30am - 10:40am
	12	Ministry of Local Government	10:40am - 10:50am
	13	Ministry of Rural and Community Development	10:50am - 11:00am
	14	Ministry of Special Duties	11:00am - 11:10am
	15	Ministry of Regional Development and Inter-Governmental Affairs	11:10am - 11:20am
	16	Ministry of Chieftaincy and Home Affairs	11:20am - 11:30am
	17 18 19 20 21 22 23 24 25	Office of Transformation & Service Delivery Political & Economic Affairs Department Office of the Secretary to the State Government Ekiti State Pension Commission Pension Transition Arrangement Department (PTAD) Sustainable Development Goals Office Fiscal Responsibility Commission Bureau of Public Procurement (BPP) Civil Service Commission	11:30am - 12:00pm

	S/N	MDAs	TIME
	26 27 28 29 30 31 32 33 34	General Administration Department Ekiti State Liaison Office, Abuja Ekiti State Liaison Office, Lagos Cabinet and Special Service Department Christian Pilgrim Welfare Board Muslim Pilgrim Welfare Board Ekiti State Security Trust Fund Office of Establishments and Service Matters Staff Housing Loans Board	12:00pm - 12:30pm
	35	Ministry of Capacity Development and Training	12:30pm - 12:40pm
	36 37 38 39	Auditor - General's Office State Audit Service Commission Office of Auditor-General for Local Governments State Independent Electoral Commission	12:40pm - 1:00pm
	40 41 42 43 44 45	Ministry of Finance Office of the Accountant General Project Financial Management Unit (PFMU) Internal Revenue Services Ekiti State Lotteries Commission Signage and Advertisement Agency	1:00pm - 1:30pm
	46 47 48 49	Central Internal Audit Bureau of Statistics Ekiti State Social Investment Coordinating Office Ministry of Budget, Economic Planning and Performance Management	1:30pm - 1:45pm