



...Ilè Iyi, Ilè Èye

OFFICE OF THE PERMANENT SECRETARY
**MINISTRY OF BUDGET, ECONOMIC PLANNING &
PERFORMANCE MANAGEMENT**

Phase V, State Secretariat Complex, Ado-Ekiti, Ekiti State, Nigeria.
Tel: +234 813 059 3409 | E-mail: sakinluyi@ekitistate.gov.ng

Our Ref. No: EK/BEP/BDG/268

Date: 2nd September, 2024

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/Executive Secretaries,
The Chief Registrar of the High Court of Justice,
The Chief Registrar of the Customary Court of Appeal,
The Clerk, Ekiti State House of Assembly,
All Heads of Extra-Ministerial Departments and
Tertiary Institutions.

2025 ADVANCE PROPOSAL AND DRAFT ESTIMATES

INTRODUCTION

The 2025 Budget Call Circular contains the requirements and guidelines to be fulfilled by Ministries, Departments, Agencies and Extra-Ministerial Departments for the preparation of 2025 Budget. Therefore, all Chief Executives, Accounting Officers and other officers responsible for Budget preparation are enjoined to carefully study and adhere strictly to the guidelines and instructions contained therein.

1.2 Section 25(b)(i) of the Ekiti State Public Financial Management Law provides the statutory background for Budget process in Ekiti State. The Law aims to promote responsible, prudent and efficient management of resources for socio-economic development. Consequently, the Ministry of Budget, Economic Planning and Performance Management is set to commence the preparation of year 2025 Budget.

1.3 The 2025 Budget shall adopt Zero-Based Budget (ZBB) method. Zero-Based Budget enables MDAs to justify their expenditure for each new fiscal year with a view to eliminating unnecessary and wasteful expenditure. The 2025 Budget will prioritize the needs of the people with emphasis on on-going critical programmes and projects of Government with a view to realizing the shared prosperity vision of the present administration. The fiscal document shall be prepared in line with the policy thrust of the administration as enshrined in the Medium Term Expenditure Framework (MTEF/FSP), Ekiti State Development Plan (2021 – 2050) and the Six Pillars, namely:

- i. Youth development and Job Creation.
- ii. Human Capital Development.
- iii. Agriculture and Rural Development.
- iv. Infrastructure and Industrialization.
- v. Arts, Culture and Tourism.
- vi. Governance.

1.4 In line with Open Government Policy and Fiscal Sustainability Plan of the administration, the 2025 Budget will be a product of wide consultations with relevant stakeholders across all sectors and communities in the State to ensure inclusiveness, responsiveness, accountability and transparency of the Budget preparation process.

2.0 PRINCIPLES AND POLICIES

2.1 The State Government will continue to strengthen the Budget formulation, implementation, monitoring and evaluation process to enhance efficiency and effectiveness. Furthermore, the quality of spending will be considered to ensure value for money.

2.2 The 2025 Budget shall be prepared in line with the National Charts of Accounts (NCoA) Budget Template. Hence, the proposal of MDAs must comply with the basic requirements of NCoA such as proper narration, type/brand of products, quantities, location, nature of the proposed programmes and projects.

2.3 Consequently, all MDAs are requested to prepare and submit their proposed Revenue Estimates and list of overhead (Other Service General) programmes and capital projects for the 2025 fiscal year not later than **Monday, 9th September, 2024** to this Ministry for consideration.

3.0 OBJECTIVES OF THE 2025 BUDGET

The objectives of 2025 Budget shall be as follows:

- i. to further improve revenue generation drive by re-invigorating and strengthening the capacity of the Ekiti State Internal Revenue Service and other Revenue Generating MDAs;
- ii. to promote social inclusion and human capital development in the State with a view to enhancing individual's dignity, security and opportunity to lead a better life;
- iii. to further boost agriculture for efficient, stable and resilient food system thus, enabling the State to meet local demand for food and ensure food security;
- iv. to realize the long term aspiration of making Ekiti State the best place to live, to work, to visit and invest by 2050;
- v. to enhance quality health care delivery through the implementation of strategic health policies;
- vi. to further create employment opportunities and attract investments through the creation of enabling environment;
- vii. to enhance productivity through technological development/digitization of the Public Service;
- viii. to provide community and tourist-friendly facilities to promote culture and tourism and boost the State's economy;
- ix. to improve Youth Engagement, Participation and Empowerment, to promote values reorientation and productivity.

4.0 REVENUE

MACRO-ECONOMIC OUTLOOK FOR YEAR 2025

4.1 The Federal Government introduced two vital reforms in 2023 to address the volatility of the Nigerian economy through removal of oil subsidy and unification of the exchange rate. The short term impact of these reforms, no doubt painful will be gainful in the long-run.

4.2 On the other hand, these reforms have improved the revenue accruing to the Federation Account thus, strengthening the fiscal capacity of Government at both the Federal level and Sub-

nationals to implement more projects and programmes. The Governments at the centre and the State have leveraged on the gains of these reforms to cushion the present economic hardship on the people and businesses by introducing and strengthening the implementation of various intervention programmes and projects such as Ekiti State Community Action Resilience and Economic Stimulus (EK-CARES), Government Enterprise and Empowerment Programme (GEEP), Conditional Cash Transfer to the vulnerable, etc.

INTERNALLY GENERATED REVENUE (IGR) / INDEPENDENT REVENUE

4.5 The State Government has entrenched several reforms to improve the State's Internally Generated Revenue. These reforms will, in the long-run, reduce the State's dependency on the revenue accruing from the Federation Account. One of these laudable initiatives is the autonomy presently enjoyed by Ekiti State Internal Revenue Service (EKIRS), which has yielded positive results.

4.6 Considering the importance of IGR, all Revenue Generating MDAs are mandated to set a realistic revenue target. Also, Accounting Officers are advised to provide necessary supports for Revenue Officers and design new strategies to enhance revenue collection. It is imperative to note that the practice of full disclosure of total revenue generated will be sustained for accountability and transparency.

4.7 It is instructive to note that the State Government is not oblivious of the present challenges bedeviling the economy of the nation. As a sub-national, various measures are being put in place to address these challenges and cushion the effects on the citizenry. Therefore, Government will continue to improve the ease-of-doing-business to further encourage and attract investors to the State. Also, the State Government will intensify efforts to support Micro, Small and Medium Enterprises in the State through various empowerment/support programmes.

4.8 Furthermore, MDAs are to note that the bilateral relationship between the Ekiti State Internal Revenue Service and Revenue Generating MDAs should be enhanced to improve operational efficiency.

4.9 To further promote accountability, State-owned Tertiary Institutions are required to furnish the Ministry of Budget, Economic Planning and Performance Management with detailed information on their revenue performance (from all sources) as at 31st August, 2024. Furthermore,

Tertiary Institutions are to complete the proforma attached to this Circular to ensure accuracy of their projections in the proposed 2025 Budget.

FEDERATION ACCOUNT

4.10 Revenue from the Federation Account comprising monthly FAAC, Value Added Tax (VAT) and other statutory receipts have improved in recent times. This is ostensibly due to the removal of the petrol subsidy, foreign exchange gains and other supports from the Federal Government of Nigeria. This trend is expected to continue in the 2025 fiscal year. Therefore, the affected MDAs are expected to provide realistic projections for these revenues.

CAPITAL RECEIPTS

4.11 On Aids and Grants, all Agencies of Government operating cost Accounting Centres or having facilities from Donor Agencies are required to provide details of the actual receipts and expenditure as at August 31, 2024 as well as projections for 2025. The returns, using the attached proforma, should be submitted to the Ministry of Budget, Economic Planning and Performance Management not later than Monday, 9th September, 2024

5.0 RECURRENT EXPENDITURE

PERSONNEL COST

5.1 The Ministry of Budget, Economic Planning and Performance Management will prepare the Personnel Cost estimate based on the information provided on the State Automated Payroll System and/or submitted by the Office of the State Accountant General. Other factors to be considered include the newly approved minimum wage, outstanding emolument such as leave bonus among others.

5.2 All Accounting Officers are to ensure that all newly employed officers are registered on the State Automated Payroll System to ensure accuracy.

OVERHEAD COST

5.3 Accounting Officers are advised to ensure fiscal discipline while preparing the spending plan of their MDAs to ensure value for money and curb wastages. The spending plan on sitting allowances, refreshment and meal, training and capacity building, gifts, welfare packages, transport and travelling must not be over bloated.

5.4. Proposals of MDAs on Overhead must be in line with the National Chart of Account (NCoA) Budget Template. In addition, relevant officers are advised to enhance their capacity in this regard towards the preparation and submission of Overhead proposals.

5.5 MDAs are to note that any new recurrent programme classified as Other Service General will only be accommodated in the proposed 2025 Budget based on the approval of His Excellency, the Governor and proper justification before the Treasury Board.

5.6. Meanwhile, MDAs are enjoined to clearly distinguish their recurrent programmes from capital projects while preparing their proposals. In addition, the Contingency Vote domiciled in the Ministry of Finance is strictly meant to meet security issues and other related matters, subject to the approval of His Excellency, the Governor. Any request from MDAs which are not in line with the foregoing will no longer be entertained.

6.0 CAPITAL EXPENDITURE

6.1 All Accounting Officers are to note that their proposals for capital expenditure must emerge from the State Development Plan, MTEF/FSP and conform to the Six Pillars of the present administration. Based on the requirements 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 quality.

6.2. Accounting Officers are enjoined to engage their Heads of Departments in the preparation of their Estimates to ensure collective responsibility and ownership of returns. Capital Budget shall be guided by the following principles:

- i. consistency with the Six Pillars of the Administration;
- ii. inclusion in the Medium Term Expenditure Framework (MTEF) 2025 - 2027; and
- iii. approval of His Excellency, the Governor.

6.3. In addition, Capital Budget items must be:

- a. of economic value;
- b. realistic;
- c. achievable; and
- d. measurable;

6.4. It is essential 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 Sectoral Strategy document from the Director, Project Planning, Research and Statistics in the Ministry of Budget, Economic Planning and Performance Management to align their projects with the 2025 Capital Budget.

7.0 GENERAL

7.1 Kindly note that the deadline for posting of returns on revenue and expenditure as at 31st of August, 2024 to the Budget Platform at www.ekbudget.com is **Monday, 9th September, 2024**. Consequently, Director of Administration and Supplies, Director of Finance and Accounts and Director of Planning, Research and Statistics in various MDAs are to attend the Budget Reconciliation Meeting for January - August, 2025, which has been scheduled as follows:

Date: Tuesday, 10th - Wednesday, 11th September, 2024.
Venue: Conference Hall, Ministry of Budget, Economic Planning and Performance Management, Secretariat Complex V, Ado - Ekiti.
Time: 10.00 am daily.

7.2 Time table for the Reconciliation exercise is attached herewith for your reference.

7.3 In addition, Tertiary Institutions are requested to forward the soft copies of their projections for 2025 fiscal year and duly completed proforma to the Budget Department through the WhatsApp Number 08066140971.

8.0 Thank you.


'Sola Akinluyi, Esq.
Permanent Secretary

MINISTRY OF BUDGET, ECONOMIC PLANNING AND PERFORMANCE MANAGEMENT
BUDGET RECONCILIATION MEETING FOR JANUARY - AUGUST, 2024

TIME - TABLE

S/N	MDAs	TIME
DAY ONE : TUESDAY 10TH, SEPTEMBER, 2024		
1	Ministry of Agriculture & Food Security	
2	Farm Settlement and Peasant Farmer Development Programme	
3	Agricultural Development Project (ADP)	
4	FADAMA	10:00am - 10:50am
5	Fountain Agriculture Marketing Agency	
6	Ekiti State Rural Access and Agricultural Marketing Project (RAAMP)	
7	Livestock Productivity & Resilience Support Project (L-PRES)	
8	Ministry of Trade, Industry, Investment and Cooperatives	
9	Ekiti State Knowledge Zone	
10	Microfinance and Enterprise Development Agency (MEDA)	10:50am - 11:00am
11	Ekiti State Mineral Resources Development Agency	
12	Ministry of Wealth Creation and Employment	
13	Office of Human Capital Development and Allied Matters	
14	Ekiti State Job Creation Agency	11:00am - 11:10am
15	Ekiti State Investment Promotion Agency	
16	Ekiti State Social Community Development Agency (EKSCDA)	
17	Ministry of Infrastructure & Public Utilities	
18	Ekiti State Water Corporation	
19	Ekiti State Small Towns and Rural Water Supply and Sanitation Agency	
20	Ekiti State Water and Sanitation Regulatory Agency	11:10am - 11:30am
21	Ekiti State Electricity Board	
22	Electricity Regulatory Agency	
23	Transmission Company of Nigeria	
24	Ministry of Innovation, Science and Technology	11:30am - 11:50am
25	Bureau of Information, Communication and Technology	
26	Ministry of Works	11:50am - 12:00pm(noon)
27	Bureau of Special Projects	

	MIDAS	TIME
S/N		
28	Ministry of Transportation	
29	Ekiti State Traffic Management Agency	
30	Public Works Corporation	12:00pm - 12:25pm
31	Ekiti State Airport Project	
32	Ministry of Environment	
33	Nigeria Erosion & Watershed Management Project (NEWMAP)	
34	Ekiti State Forestry Commission	12:25pm - 12:40pm
35	Waste Management Authority	
36	State Environmental Protection Agency (SEPA)	
37	State Emergency Management Agency (SEMA)	
38	Ministry of Physical Planning and Urban Development	
39	Housing Corporation	
40	Ekiti State Mortgage Board	
41	Office of the Surveyor General	12:40pm - 1:00pm
42	Urban Renewal Agency	
43	Bureau of Land Services	
44	Geospatial Information System (GIS) Office	
45	Ministry of Education	
46	Teaching Service Commission	
47	Teaching Service Commission Loans Board	
48	Agency for Adult and Non Formal Education	
49	Education Trust Fund	1:00pm - 1:40pm
50	Ekiti State Library Board	
51	Board for Technical and Vocational Education	
52	Schools Agriculture and Enterprise Agency	
53	Ekiti State Scholarship Board	
54	SUBEB	
55	Bamidele Olumilua University of Education, Science & Tech., Ikere-Ekiti	
56	Ekiti State University, Ado-Ekiti	
57	College of Health, Science & Technology, Ijero-Ekiti	
58	Ekiti State Polytechnic, Isan-Ekiti	
59	Adolescent Girls Initiative for Learning & Empowerment (AGILE)	
60	Innovative Development Effectiveness in Acquisition of Skills (IDEAS)	

S/N	MDAs	TIME
61	Ministry of Health and Human Services Hospitals Management Board Ekiti State Drugs Health Supplies Agency State Action Committee on Aids (SACA) Primary Health Care Development Agency Ekiti State University Teaching Hospital Ekiti State Health Insurance Scheme Covid-19 Preparedness and Response Project (CoPREP) Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Service (IMPACT)	1:40pm - 1:55pm
62		
63		
64		
65		
66		
67		
68		
69		
70	Ministry of Information	1:55pm - 2:05pm
71	Broadcasting Service of Ekiti State	2:05pm - 2:15pm
72	Ekiti State Sports Commission	2:15pm - 2:25pm
73	Ministry of Youths Development	2:25pm - 2:30pm
74	Ministry of Arts and Culture and Creative Economy	2:15pm - 2:25pm
75	Bureau of Tourism	2:25pm - 2:30pm
76	Ministry of Women Affairs & Social Development	2:25pm - 2:30pm
77	Ekiti State Office for Disability Affairs	2:25pm - 2:30pm

MINISTRY OF BUDGET, ECONOMIC PLANNING AND PERFORMANCE MANAGEMENT
BUDGET RECONCILIATION MEETING FOR JANUARY - AUGUST, 2024

TIME - TABLE

MDAs

TIME

S/N	MDAs	TIME
	DAY TWO : WEDNESDAY 11TH, SEPTEMBER, 2024	
1	Ministry of Justice	
2	Judiciary	
3	Judicial Service Commission	10:00am – 10:20am
4	Office of the Public Defender	
5	Law Reform Commission	
6	Customary Court of Appeal	
7	House of Assembly	10:20am – 10:30am
8	House of Assembly Service Commission	
9	House of Assembly Loans Board	
10	Governor's Office	
11	Bureau of Local Content	10:30am – 10:40am
12	Independent Project Monitoring Unit	
13	Office of the Deputy Governor	
14	State Capital Development Authority	
15	Boundary Commission	
16	Ministry of Local Government Affairs	10:40am – 10:50am
17	Ministry of Rural and Community Development	10:50am – 11:00am
18	Ministry of Special Duties	11:00am – 11:10am
19	Ministry of Regional Development and Inter-Governmental Affairs	11:10am – 11:20am
20	Ministry of Chieftaincy and Home Affairs	11:20am – 11:30am
21	Office of Transformation and Service Delivery	
22	Political & Economic Affairs Department	
23	Office of the Secretary to the State Government	11:30am – 12:00pm
24	Ekiti State Pension Commission	
25	Pension Transition Arrangement Department (PTAD)	
26	Sustainable Development Goals Office	
27	Fiscal Responsibility Commission	

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

PROFOMA:

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.,2024)	Proposed 2024 Estimated	Remarks
1	Subvention			
2	TEFFUND			
3	IGR			
4	Donations			
5	Others (Please Specify)			
	TOTAL	TOTAL	TOTAL	

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