

# MINISTRY OF BUDGET & ECONOMIC PLANNING

SOKOTO STATE

P. M. B. 2106

Sokoto

REF:- MBP/EST/S.78/S.14/VOL.II/45

DATE: 28<sup>th</sup> October, 2019

Tel :

The Chief of Staff, Government House,  
The Principal Secretary, Office of the Deputy Governor,  
The Secretary to the State Government,  
The Head of Service,  
The Perm. Secretary/ Clerk to the House,  
Chief Registrars, High Court and Shari'a Court,  
All Hon. Commissioners,  
All Hon. Special Advisers,  
All Perm. Secretaries,  
All Heads of Commissions, Parastatals and Departments,

## **CALL CIRCULAR FOR YEAR 2020 BUDGET PROPOSALS**

- 1.0 Above subject matter refers please. While the state Government is making concerted efforts towards transition to the adoption of the International Public Sector Accounting Standard (IPSAS) on both Cash Basis and Accrual Basis of Accounting in accordance with the Federal Government directives; All MDA's are expected to submit their proposals in IPSAS format for the 2020 budget proposal in accordance with the guidelines set out in chapter four of financial instructions.
- 2.0 **INTERNAL REVENUE:-** It has been observed that Ministries, Departments and Parastatals have paid little or no attention to the collection of internal revenue while Revenue collecting agencies remit little or nothing to the Board of Internal Revenue.

This practice is sad and unacceptable. It is a fact that Budget cannot succeed when revenues are not collected and remitted as and when due. Accounting officers are advised to ensure that Revenue due to Government is actually collected on time and accounted for.

The internal Revenue Proposals for year 2020 should be a reflection of the actual revenue collected for the 3<sup>rd</sup> Quarter i.e 1st January to 31<sup>st</sup> September, 2019. This means that your revenue Proposals will show the amount approved under each code of the revenue code in the year 2019, the amount actually collected during the 3<sup>rd</sup> Quarter of 2019 and the Proposed figure for year 2020 as well as actual collection for 2018 (see the attached format).

**3.0 PERSONNEL COST** This should include the approved Establishments for 2019. An increase in the establishment will only be entertained in year 2020 advance proposals if approval for such increase is presented. Ministries, Departments and parastatals should bring along copies of their current staff list which will show the personal sub-head number/ computer number, the substantive Grade Level, the date of first appointment, the date of last promotion and salary grade level of each officer. Failure to submit an up to date copy of the staff list may affect the deliberation on your proposals. Computation of all allowances must be clearly shown and supported with the list of staff that are entitled to the various allowances showing their names ranks.

**4.0 OVERHEAD COST:** As in the case of personnel cost, an increase in overhead cost will only be entertained, if such increase is proved beyond reasonable doubt with facts and figures that such a request is absolutely necessary. As such, Ministries, Departments and Parastatals are expected to clearly show their actual expenditure during the 3<sup>rd</sup> quarter of 2019, with actual expenditure for 2018 and their proposals for year 2020 (see the attached format).

**5.0 CAPITAL PROJECTS:** Henceforth, all Projects must be in conformity with State Development Plan Document and SDGs. target goals. In IPSAS capital budget are programmed based. Therefore Ministries/ Departments and Parastatals are advised to be conversant with IPSAS coding and reflect such in preparing their 2020 budget proposals with actual expenditure for the 3<sup>rd</sup> Quarter i.e January – September 2019 and actual expenditure for the year 2018 (see the attached format).

**SPECIAL GRADES:-** Office of the Secretary to the State Government will submit list of Political Appointees while the Office of the Head of Service will submit the list of Permanent Secretaries/ Directors General, Admin Officers and other Public office holders.

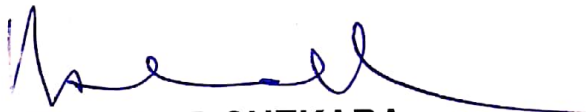
All MDAs are required to submit soft and hardcopies of the following:

- (i) Revenue Advance Proposals
- (ii) Recurrent Expenditure Proposals
- (iii) Capital Expenditure Proposals
- (iv) Comprehensive Staff List/ Establishment

**6.0 DATE OF SUBMISSION:-**The Date of Submission of the under listed should be on or before **28<sup>th</sup> October, 2019 to 6<sup>th</sup> November, 2019.**

**7.0 It is earnestly hoped that all Chief Executives of Various establishments will be fully involved in the preparation of the estimates of their Ministries, Departments and Parastatals. This will immensely smoothen the conduct of budget deliberations.**

**8.0** Finally, may I thank you for your cooperation on the strict compliance with above guidelines. While looking forward to receive your budget proposal in good time please



**ABUBAKAR SHEKARA**  
**PERMANENT SECRETARY**  
For: Hon. Commissioner