



GOVERNMENT OF IMO STATE OF NIGERIA

MINISTRY OF BUDGET,
ECONOMIC PLANNING AND
STATISTICS
P.M.B. 1530
OWERRI.

4th July, 2023

Our Ref: MPED/S.320/111

All Hon. Commissioners
The Secretary to the Government of Imo State
The Head of Service
All Special Advisers
The Principal Secretary to the Executive Governor
The Principal Secretary to the Deputy Governor
The Chairman, Civil Service Commission
The Chairman, Local Government Service Commission
The Chairman, Imo State Independent Electoral Commission
The Chairman, Imo State House of Assembly Service Commission
The Chairman, Judicial Service Commission
All Permanent Secretaries
The Clerk, Imo State House of Assembly
The Chairman, ISOPADEC
The Chief Registrar, Judiciary High Court
The Registrar, Customary Court of Appeal
All heads of Extra-Ministerial Departments
All Chief Executives of Parastatals

CALL CIRCULAR FOR SUBMISSION OF PROPOSALS FOR 2024

BUDGET

Ministry of Budget, Economic Planning and Statistics hereby invites submissions for the 2024 Budget proposals. **In the 2024 Budget, the Government policy objectives of this present administration of His Excellency Distinguished Senator Hope Uzodimma centered on "3R" Rehabilitation, Reconstruction and Recovery under the Imo Shared prosperity Agenda will be vigorously pursued.**

To this end, you are requested to submit the priority projects, programmes and activities proposals of your Ministries, Extra-Ministerial Departments and Agencies (MDAs) which include Parastatals for the implementation of the State's Budget for the 2024 fiscal year.

2. **MAJOR POLICY THRUST OF THE PRESENT ADMINISTRATION**

The objective of the 2024 Budget is to satisfy the desires of the good people of Imo State, promote sustainable economic development of the State, and to share prosperity.

Your proposals, therefore, need to align with the policy of “3R” mantra of Rehabilitation, Reconstruction and Recovery, in order to promote shared prosperity in the entire State.

The Delivery of the budget will be actualized through all the Ministries, Department and Agencies (MDA's) and will be realized through the following strategies:

- i. Participatory Governance through Open Budget Process
- ii. Human Capital Development Agenda in key areas of Education, Health Services, Improved Technology and Infrastructure
- iii. Growing the Private Sector and encouraging Public Private Partnership (PPP)
- iv. Efficient Service Delivery
- v. Grassroot Development and exploitation of our natural resources
- vi. Improved Security
- vii. Enhanced Internal Revenue Generation

Your proposal should also reflect the priority which government has placed on employment creation, quality education and creating an enabling business environment for sustainable economic growth and quality of life for our people.

To maintain macroeconomic stability in view of dwindling Revenue from Federal Allocation, Budget discipline will be enforced through:

- Limiting spending within available Fiscal resources to achieve a balanced budget through curtailment of extra budgetary spending and restraining unnecessary government borrowing;
- Channeling not less than 65% of resources towards priority areas of direct service delivery to the people;
- Keeping the variance between the budget and actual expenditure to the barest minimum, especially for priority projects; and
- Minimizing cost of cash transaction, for example minimal or zero COT.

Ministries, Departments and Agencies (MDAs) should select what will help them attain their goals within the Shared Prosperity Doctrine.

All MDAs are therefore expected to demonstrate clearly how their budgetary proposals support job creation, Industrialization, Poverty Alleviation, women and youth empowerment, **encourage Public Private Partnership (PPP)**, increased Revenue Generation and direct service delivery to the citizens of Imo State

GUIDELINES FOR THE PREPARATION OF THE 2024 BUDGET

A. Medium Term Perspective

All aspects of budgeting for consistency will continue to be undertaken within the three year medium term perspective, in compliance with Medium Term Expenditure Framework (MTEF) and International Public Sector Accounting Standards (IPSAS)/National Chart of Accounts (NCOA).

B. Funding Allocation for Existing and New Programmes and Activities

To facilitate effective and efficient funds allocation, MDAs are advised to **prioritize** their programmes and activities and **distinguish** between **on-going and new Projects**, programmes/activities in line with the "3R" shared prosperity Agenda.

C. Budget 2023 Performance Report as at June, 2023

As part of the deliberations at the Bilateral Budget Sessions, every MDA is expected to present and justify its performance for the period ending June, 2023. The Report should be concise in line with the attached format. **Any MDA that fails to accord the DPRS with all its benefit as a department and update her returns will not participate in the bilateral discussion.**

Debt Servicing

The Ministry of Finance should ensure that the information submitted has been fully reconciled by updating the State's Debt Stock Profiles as at June, 2023 and listing contractors and debts being owed according to Projects and Programmes in MDAs. Also detailed Schedule of payment of the loans should be made available.

Breakdown should be presented as follows:

- Accumulated Debt Service (up to December 2023)
- Current Debt Service Obligations (as at June, 2023)
- Future Debt Service Obligations repayment plan (July – December 2024, 2025, 2026 and 2027).

The Ministry of Finance will be expected to present the obligations due to contractors and the liabilities to other service providers.

D. 2024 CAPITAL BUDGET

Each project will be assessed on the basis of the following criteria:

- (i) Relevance to Sectoral objectives and priorities
- (ii) Employment generation capacity
- (iii) Clear support for reform measures in the areas of:
 - a. Service Delivery
 - b. Sound Financial Management, adherence to Budget Process and compliance with IPSAS, NCOA and ROI

- (iv) stage of completion. The 2024 Capital Budget will place emphasis on the completion of on-going projects and programmes that fall within the context of the present Administration's priorities.
- (v) Projects/programmes that add value to the lives of Imo Residents by ensuring the rehabilitation or enhancement of the utilization, functionality or performance of existing projects and programmes. Counterpart funded projects also fall within this category. A brief on what the state stands to gain through counterpart contribution must be clearly stated.
- (Vi) Economic viability Projects/Programmes that have economic viability and will be completed in 2024 will be very much welcomed. MDAs are encouraged to think outside the box for increased revenue generation, improved project implementation/service delivery.

(2) **Presentation Formats**

MDAs should carefully study the formats and complete the areas relevant to them in the summary of 2024 Budget as well as the Annexures for details.

Only those projects/programmes for which all the required information and data have been correctly supplied will be admitted in the State's 2024 Capital Budget. Each Ministry should submit separate schedules for itself and different schedules for each of its Parastatals.

E. PARASTATALS AND STATUTORY BODIES

- (i) Ministries should forward copies of this 2024 Budget Circular/Guidelines and formats to their respective Parastatals or Agencies for prompt compliance. **It has been observed that Ministries do not send Budget Circular/Guideline to their Parastatals and do not come along with their Parastatals for budget defence. This must not be allowed to continue.**
- (ii) The budgets of all Government Corporations and Statutory bodies Should be Prepared in the same format as those of Ministries/Departments. All Parastatals **MUST** provide **DETAILED** information on the revenues they generate and evidence of compliance with TSA doctrine. They should be guided in their submission by the criteria stipulated above for their parent Ministries.
- (iii) In addition, a Parastatal requiring subvention/shortfall grant must submit to the Ministry of Budget, Economic Planning and Statistics along with its proposals a copy of its 2024 and 2023 Audited Accounts and Certified Financial Statement of its operation from January to June 2023. The above request should be strictly adhered to.
- (iv) Parastatals should present evidence of a programmed process towards attaining financial independence.

4. BUDGET AUTHORIZING INSTITUTIONS

(a) Ministerial Budget Committee

Every Ministry/Department is advised to process its proposals through her own Ministerial Budget Committee made up of the Hon. Commissioner, Permanent Secretary and all the Directors or their equivalents to ensure that its projects are correctly prepared in conformity with the guidelines set out in this Call Circular.

(b) State Budget Committee

The State Budget Committee for the 2024 Budget will comprise the following:

- | | | |
|-------|---|--------------------|
| i. | The Rt. Hon. Commissioner, Ministry of Budget, Economic Planning & Statistics | Chairman |
| ii. | The Permanent Secretary, Ministry of Budget, Economic Planning & Statistics | - Member |
| iii. | The Permanent Secretary, Ministry of Finance | - Member |
| iv. | The Permanent Secretary, Establishments, Training & Pensions Bureau, Office of the Head of Service | - Member |
| v. | The State Auditor-General | - Member |
| vi. | The State Accountant General | - Member |
| Vii. | The Director, Department of Macro Economic Planning, Ministry of Budget, Economic Planning & Statistics | - Member |
| Viii. | The Director, Department of Development Aids, Ministry of Budget, Economic Planning & Statistics | - Member |
| ix. | The Director, Department of Statistics MBEPS | - Member |
| x. | The Director, Recurrent Budget, Ministry of Budget, Economic Planning & Statistics | - Member/Secretary |

It should be stressed that in order to ensure high quality work by the Committee, members should endeavor to attend meetings personally and avoid being in proxy.

5. **ATTENDANCE AT BUDGET BILATERAL SESSIONS**

Honourable Commissioners, Heads of Extra-Ministerial Departments, Permanent Secretaries and their Heads of Departments ONLY will be allowed at the Budget Bilateral Sessions.

6. **METHOD OF SUBMISSION**

The draft proposal should be submitted in 20 No. readable copies and two soft copies (in flash drive) to the Ministry of Budget, Economic Planning and Statistics not later than two weeks before the date and time scheduled for Bilateral Budget Session for your MDA.

Submission of the Draft Budget on the day of the bilateral discussion would not be honored. Proposals not properly prepared will be rejected.

Parastatals should submit their 2024 Budget proposals through their Supervisory Ministries.

The Time Table for the Bilateral Budget Sessions will be circulated in due course.

MDAs are expected to comply strictly with the dates assigned to them. Ministry

of Budget, Economic Planning and Statistics will not entertain request for deferment of date for bilateral discussion. The Ministry of Budget, Economic Planning and Statistics is expected to send online the 2024 Budget to meet SFTAS requirement by November 28th 2023.

ALL SUBMISSIONS FROM THE MINISTRIES/DEPARTMENTS/PARASTATALS MUST BE ENDORSED BY THEIR CHIEF EXECUTIVE AND ADDRESSED TO THE HON. COMMISSIONER OF THE ABOVE ADDRESS.



Rt. Hon. Dr. C.C. OSUALA, PhD.

Hon. Commissioner

Ministry of Budget, Economic Planning and Statistics.

ANNEX 1**RECURRENT REVENUE DETAILS****HEAD:****MINISTRY/DEPARTMENT:****EXISTING SOURCES (REVENUE):**

SUB HEAD	DETAILS OF EXISTING SOURCES	EXISTING FEES/RATES (IF ANY)	REVISED FEES/RATES (IF ANY)	ACTUAL COLLECTION IN 2021	ACTUAL COLLECTION IN 2022	APPROVED BUDGET 2023	ACTUAL COLLECTION (JAN-JUNE) 2023	PROJECTION 2024	REMARKS
TOTAL									

Note: Ministries should come with figures of Actual Revenue collected up to the date for Budget Defense.

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NEW REVENUE SOURCES DETAILS

HEAD:

MINISTRY/DEPARTMENT:**NEW SOURCES (REVENUE):**

SUB HEAD	DETAILS OF NEW SOURCES	FEES/RATES (IF ANY)	PROJECTION FOR 2024	REMARKS
TOTAL				

ANNEX III**PERSONNEL COSTS – NOMINAL ROLL DETAILS****HEAD:****MINISTRY/DEPARTMENT:**

S/N	NAME OF OFFICER	L.G.A/ WARD	RANK	GRADE LEVEL	DATE OF BIRTH	DATE OF 1ST APPT.	DATE OF PRESENT APPT.	DATE OF RETIREMENT	STAFF SIGNATURE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Note: Ministries should ensure that all Staff of their Ministries sign the nominal roll

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ANNEX IV**DETAILS OF RETIRING PUBLIC OFFICER IN 2023****HEAD:****MINISTRY/DEPARTMENT:**

S/NO	DETAILS OF RETIRING OFFICER	RANK	GRADE LEVEL	DEPARTMENT	DATE OF RETIREMENT	REASON FOR RETIREMENT
TOTAL						

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ANNEX V**OVERHEAD COSTS DETAILS****HEAD:****MINISTRY/DEPARTMENT:**

SUB HEAD	DETAILS OF EXPENDITURE (ITEMS OF THE SUBHEAD)	PROVISION		ACTUAL EXPENDITURE JAN – JUNE 2023	OUTSTANDING LIABILITIES	REMARKS
		2023	2024			
TOTAL						

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ANNEX VI (A)**DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (PERSONNEL)****HEAD:****MINISTRY/DEPARTMENT:**

S/NO	PERSONNEL NAME OF STATUTORY OFFICER	RANK	DATE OF PRESENT APPT.	CONSOLIDATED SALARY	REMARKS
TOTAL					

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ANNEX VI (B)

DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (OVERHEAD)

HEAD:

MINISTRY/DEPARTMENT:

SUB - HEAD	OVERHEAD COSTS (STATUTORY)	PROVISION		ACTUAL EXPENDITURE JAN – JUNE 2023	REMARKS
		2023	2024		
TOTAL					

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ANNEX VI (C)**DETAILS OF CONSOLIDATED REVENUE FUND CHARGES (PENSIONS & GRATUITY)****HEAD:****MINISTRY/DEPARTMENT:**

S/NO	DETAILS OF EXPENDITURE (PENSIONS AND GRATUITY)	ACTUAL EXPENDITURE 2022	PROVISION 2023	ACTUAL EXP. JAN – JUNE 2023	PROVISION 2024	REMARKS
TOTAL						

Notes:**Accumulated Arrears (up to June 10, 2023)****Current Year Obligation up to 31st Dec. 2023****Future Obligations (including proposal for orderly clearance of arrears)**

ANNEX VI (D)

CONSOLIDATED REVENUE FUND CHARGES (CONTRACTUAL OBLIGATION)

HEAD:

MINISTRY/DEPARTMENT:

S/NO	DETAILS OF CONTRACTUAL OBLIGATIONS	YEAR 2023 OBLIGATION	ACCUMULATED ARREARS UP TO JUNE 2023	PLAN FOR ORDERLY RETIREMENT OF ARREARS			REMARKS
				2024	2025	2026	
TOTAL							

ANNEX Vii

2024 PROPOSED PROJECTS AND PROGRAMMES IN ORDER OF PRIORITY

[illegible]

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ANNEX Viii

PROJECT WITH EXTERNAL COMPONENTS

STATE:

MINISTRY/AGENCY:[illegible]

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ANNEX IX

ANNUAL PROGRESS ON CAPITAL PROJECT 2023

[illegible]

STATE GOVERNMENT RESOURCE PROFILE

STATE:

S/NO	ITEM	ACTUAL 2021 ₦	ACTUAL 2022 ₦	ACTUAL 2023 ₦	PROJECTED			TOTAL 2024– 2026
					2024	2025	2026	
1.	State Internally Generated Revenue							
2.	Statutory Allocation from Federation Account							
3.	V.A.T.							
4.	Recurrent Expenditure i. Personnel Emolument ii. Overhead Charges iii. Public Debt Service							
5.	Draw down on External Loans							
6.	Draw down on Internal Loans							
7.	Capital Expenditure (Programme State)							
	TOTAL							

NOTE: A STATEMENT OF MONTHLY COLLECTIONS SHOULD BE ATTACHED.

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ANNEX XI

LIST OF CRITICAL CAPITAL PROJECTS FOR IMPLEMENTATION IN 2024 IN ORDER OF PRIORITY

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