



SECRET

ADAMAWA STATE GOVERNMENT OF NIGERIA
MINISTRY OF FINANCE
B U D G E T D E P A R T M E N T

P.M.B. 2068, Yola Tel : 075 - 624456

Our Ref MOF/BD/S/98A/421 Your Ref _____ Date 1st July, 2021

The Chief of Staff,
Office of Chief of Staff
Government House
Yola.

The Principal Private Secretary,
Office of the Deputy Governor,
Yola.

The Secretary to the State Government,
Office of the Secretary to the State Government,
Yola.

The Head of Civil Service,
Office of the Head of Civil Service,
Yola.

All Hon. Commissioners.

Clerk to the State House of Assembly,
Adamawa State House of Assembly,
Yola.

All Heads of Extra- Ministerial Departments.

All Heads of Board and Parastatals.

All Heads of State Foreign Assisted Programmes

SUBMISSION OF ADVANCE PROPOSALS CALL CIRCULAR 2022-2024

You may wish to note that we are in the third quarter implementation of the 2021 Approved Budget. In this regard, there is a need for early preparation towards 2022 Proposed Budget Estimates. In view of this, I wish to draw your attention for the submission of your advance proposal for the year 2022 for the preparations of the proposed Annual Budget and 2022-2024 Medium Term Expenditure Framework of the state.

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POLICY TRUST

2. The Government will reduced over dependence on Federal transfers through improved independent revenue generation achievable via a technological driven and autonomous Board of Internal Revenue

There will be continuous improvement in access to – and quality of public services, these include Education and Health care Delivery System at all levels. Inherent in this is the resolve of government to promote gender equality and inclusive development.

Pursuit of initiatives that would continue to generate economic growth and guarantee security. This can be done through the implementation of government programmes that generate employment, create wealth help unlock the vast resource potentials of the state and put in place a dynamic and competitive state economy.

Another area of policy thrust is to broaden governance reforms particularly in the area of policy and strategy, public expenditure and financial management and public service management

ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)

3. All submission should be made based on the IPSAS template. Attached is the template CD which is in Microsoft Excel Application. It should be completed in the same application not (Microsoft Word Application) and return same CD to the Budget Department. All your Revenue and Expenditure Heads are to be duly coded according to IPSAS template.

BUDGET CLASSIFICATION CODE AND CHART OF ACCOUNTS

4. All MDAs are advised to consult their Accounting/Budgeting Charts of Account vol. 1 and 2 which has been introduced and issued in all MDA's, in the preparation of multi-year Budget (2022 – 2024).

ESTIMATES WITH ESTABLISHMENT LIST

5. You are expected to submit a comprehensive and current list of your Staff with grade levels, as well as comprehensive Establishment list that will contain the correct Staff list on the 2022 Proposed Budget.

In the light of this, your establishment list is expected to be fully backed up by an approval from the Establishment Department of the Office of Head of Civil Service for guidance to Government. Furthermore, all staff that have indicated their interest to retire or transfer their services from the State Civil Service or otherwise within the current financial year should be included in the 2022 Annual Personnel Emolument Estimate.

CONSOLIDATED REVENUE FUND CHARGES:

6. As you are already aware, the Salaries and Allowances of Statutory Office Holders and Public Office Holders should be comprehensively prepared alongside the personnel emolument of your MDA, based on the Revenue Mobilization Allocation and Fiscal Commission's (RMAFC) approval and guideline in accordance with section 124 sub section 4 of the 1999 Constitution.

OVERHEAD COST:

7. Based on the new International Accounting/ Budgeting Chart of Accounts, your Over Head Cost has been broken down into Sub-heads for the accommodation of more expenditure transactions. In-case of additional Over Head Expenditure Cost, you may wish to refer to page 204 -205 Volume I of the Accounting/ Budgeting Chart of Accounts document with you.

CAPITAL RECEIPTS

8. All Ministries/Departments and Agencies (MDAs) that enjoy Technical Assistance from Donor Agencies and development partners should as a matter of policy submit details of their anticipated External Aids (Loans and Grants) in Naira value, as well as the Government Cash Counter Part Contribution (GCCC) to the State Planning Commission. All actual Receipts so far collected which do not come through the State Treasury are to be duly remitted through the necessary financial books for record purposes and proper reflection in the Accountant General's 2021 Final Accounts. Furthermore, remittances to this effect would henceforth be duly copied to this office and the office of the Accountant General, as well as the office of the State Auditor

General. Below are some of the donor Agencies, **in case of additional donors it should be included as well;**

- (i) World Bank and shelter Afrique Loan for Housing,
- (ii) External Loans (General),
- (iii) World Bank HIV/Aids programme Department Project,
- (iv) World Bank Fadama III Project,
- (v) World Bank Health System Development Programme,
- (vi) World Bank Community Based Poverty Reduction Project,
- (vii) World Bank Rural Access Mobility Project (RAMP II)
- (viii) Islamic Development Bank (Food Security),
- (ix) FDB Community Based Agric & Rural Development,
- (x) World Bank Project on Good Governance,
- (xi) Special Intervention for Infrastructural Project (SIIP)
- (xii) Community and Social Development Programme (CSDP),
- (xiii) Netherlands Leprosy Programme,
- (xiv) Grants from UNDP,
- (xv) Grants from UNICEF,
- (xvi) Matching Grants on State UBE Programme,
- (xvii) Grants from TETFUND,
- (xviii) Federal government Emergency Relief Fund (ERF),
- (xix) Grants from UNFPA,
- (xx) Grants from SDG,
- (xxi) FAO,
- (xxii) UNI AID,
- (xxiii) UNESCO,
- (xxiv) UNIDO,
- (xxv) UNODC,
- (xxvi) WHO,
- (xxvii) TRAIN,
- (xxviii) IFAD,
- (xxix) AFDB Etc.

PENSION AND GRATUITY:

9. State Staff Pension Board is expected to estimate comprehensively and compute the Gratuity and Pension of both the existing retirees and those that are due within the proposed financial year 2021. You are also to estimate the current liability of the outstanding gratuity arrears due to be settled for inclusion in the next annual budget, bearing in mind the contributory pension scheme that will take off as from 1st January, 2021. Cross check your classification codes on page 201 of the Budget Classification Code Document.

PERSONNEL COST

10. On Personnel emolument, you are advised to submit a comprehensive Proposal of personnel cost along with your staff list, which should provide the following data on each Staff Name, Rank, Grade Level, Current Step, Date of Present Appointment and Salary Per Annum. In-case of additional personnel cost expenditure; you may refer to page 203 of Accounting/ Budgeting Chart of Accounts Document with you.

CONTROL AND MANAGEMENT OF INFECTIOUS DISEASES

11. As you are aware of the prevalence of contagious diseases such as Covid 19 Pandemic. MDA's that are directly linked to the control and management of such contagious diseases in case of emergence must endeavour to make provisions for containment in their submissions of Advance proposal for the year 2022

DEADLINE FOR SUBMISSION

12. All submissions are expected to be made in **eight copies Spiral bound**. The **attached Annex 1 - 4 and CD plate for your 2022-2024** advance proposals template, your input should be returned **on or before 9th August, 2021**.

13. All MDA's cooperation is highly solicited so as to give this call circular the utmost attention it deserves for a successful preparation of the multi-year budget in the State.

14. For further enquiries, your office should liaise with their Desk Officers in this office, please.



**WUNFE BRINA ANTHONY
PERMANENT SECRETARY BUDGET
FOR: HONOURABLE COMMISSIONER**

ANNEX 1 AUTHORIZED ESTABLISHMENTS ADVANCE

PROPOSALS

ORGANIZATION CODE..... ORGANIZATION NAME.....

| S/No. | DETAILS OF STAFF CADRE | SALARY GL | APPROVED ESTABLISHMENT 2021 | | PROPOSE 2022 | | PROPOSE ESTABLISHMENT | |
|-------|------------------------|-----------|-----------------------------|--------------|--------------|--------------|-----------------------|------|
| | | | TOTAL POSTS | TOTAL FILLED | TOTAL POSTS | TOTAL FILLED | 2023 | 2024 |
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ANNEX 2 STAFF LIST

DATE.....

ORGANIZATION CODE.....

ORGANIZATION NAME.....

| S/NO | NAME | RANK | GL/STEP | PSN | INCREMENTAL DATE | REMARKS |
|-------------|-------------|-------------|----------------|------------|-----------------------------|----------------|
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ANNEX 3 FORMAT FOR PERSONNEL COST FOR 2022 BUDGET

NAME OF MINISTRY/DEPARTMENT: _____ **CLASSIFICATION CODE** _____

| S/N | NAME | PSN | GL/STEP | BASIC SALARY | BASIC WAGES | RENT | TRANS. | MEAL | UTILITY | ENT. | DOM. | LTG | OTHERS | TOTAL |
|-----|--------------|-----|---------|--------------|-------------|------|--------|------|---------|------|------|-----|--------|-------|
| | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | |