



FEDERAL REPUBLIC OF NIGERIA

FGN 2018 Budget Call Circular

Ministry of Budget and National Planning

Abuja

11th August 2017



FGN 2018 Budget Call Circular

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From: The Honourable Minister
Ministry of Budget and National Planning

To:

The Chief of Staff to the President

The Deputy Chief of Staff to the Vice-President

All Honourable Ministers/Ministers of State

The Secretary to the Government of the Federation

The Head of the Civil Service of the Federation

All Service Chiefs/Inspector-General of Police

All Chairmen of Commissions

The Governor, Central Bank of Nigeria

All Permanent Secretaries/Heads of Extra-Ministerial
Departments

The Clerk of the National Assembly

The Executive Secretary, National Judicial Council

The Auditor-General for the Federation

The Accountant-General of the Federation

2018 BUDGET CALL CIRCULAR

1. INTRODUCTION

1. The 2018 Call Circular sets out the requirements and instructions that must be satisfied and followed in the preparation of the 2018 Federal Government of Nigeria (FGN) Budget Proposal. Thus, all Ministers/Chief Accounting

FGN 2018 Budget Call Circular

Officers and other officers responsible for budget preparation are advised to read the Budget Call Circular carefully. All are also enjoined to strictly adhere to these guidelines and instructions including, but not limited to, the cost control measures indicated herein.

2. The preparation of the budget estimates for each Ministry, Department or Agency (MDA) should be based on the 2018 - 2020 Medium Term Expenditure Framework and Fiscal Strategy Paper (MTEF & FSP) which outlines the development priorities of the FGN. The FGN's 2018 budget will continue to be prepared using the Zero-Based Budgeting (ZBB) approach. The goal of the 2018 - 2020 MTEF and FSP is to reposition the economy on the path of diversified, sustainable and inclusive growth. The key thrusts of the 2018 - 2020 MTEF and FSP are drawn from the Economic Recovery and Growth Plan (ERGP) 2017 - 2020, which articulates our national development aspirations.
3. As a reminder, the ZBB is a budgeting system in which programmes/projects must be justified for each new budget period. The ZBB process seeks to justify individual resource allocation plans, regardless of prior years' provisions and discourages the practice of regular incremental budget adjustments. Each project is to be scrutinized before resources are allocated. In other words, the process places emphasis on **actual NEEDS, not WANTS**. Therefore, all MDAs are to scrutinize and justify their projects and programmes for which resources are to be allocated in line with the immediate needs of the country as well as government's development priorities.
4. The three (3) strategic objectives of the ERGP are:
 - a) Restoring Growth;
 - b) Investing in our people; and
 - c) Building a globally competitive economy.

