



**FEDERAL REPUBLIC OF NIGERIA**

# **FGN 2018 Budget Call Circular**

**Ministry of Budget and National Planning**

**Abuja**

11<sup>th</sup> August 2017



## FGN 2018 Budget Call Circular

**HM/BNP/GCR/VOL.1/08/11**

**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**

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#### **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

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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.

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5. The five (5) execution priorities of the ERGP are:
- Stabilise the macroeconomic environment;
  - Achieve agriculture and food security;
  - Ensure energy sufficiency in power and petroleum products;
  - Improve transportation infrastructure; and
  - Drive industrialisation focusing on SMEs.

Please see *Annexure 4* for more details on the ERGP strategic objectives and execution priorities.

6. Each Minister or Chief Executive Officer shall, upon receipt of this Call Circular, make a copy thereof available to the heads of all parastatals under his/her supervision for strict compliance.

## 2. BACKGROUND

### Review of 2017 Federal Budget

- 2.1. The 2017 Budget was based on the policies and priorities set out in the Economic Recovery and Growth Plan (ERGP) and adopts the following key underlying assumptions:

- Benchmark oil price of US\$44.5per barrel;
- Oil production of 2.2mbpd; and,
- Exchange rate of N305/US\$.

Based on these, aggregate revenue of N5,084 billion was projected to fund the 2017 Budget of N7,441 billion. This implies a deficit of N2,356 billion (or 2.18% of GDP) which is to be financed mainly by domestic and external borrowing.

- 2.2.As at 30<sup>th</sup> June 2017 aggregate revenue inflow was N1,838 billion (or 72% of the prorated projection). The shortfall is largely attributable to the underperformance of non-oil revenue sources. Specifically, Independent Revenues and Federal Government's share of Companies Income Tax (CIT) collections

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were significantly less than projected. The shortfall in Independent Revenues is partly attributable to the non-remittance of projected operating surpluses by Government-Owned Enterprises (GOEs). Although the economy is beginning to emerge from recession, the lingering effects still have an adverse impact on economic activities and affected the performance of other non-oil revenue sources such as Value Added Tax (VAT) and Customs Collections. Oil revenues, though below target by 9%, performed better than non-oil revenues mainly due to higher oil production as the security situation in the Niger Delta improved and there has been a moderate increase in the market price of crude oil.

2.3. Of the total appropriation of N7,441 billion, N1,894 billion had been utilised by the end of June against the prorated sum of N3,721 billion. On the recurrent expenditure side, N920 billion has been released for the payment of Salaries, Pensions, Overheads, etc., less than the prorated sum of N1,495 billion. Debt service obligations were almost fully covered with N852 billion released during the period.

2.4. Releases for capital expenditure could not commence until after the 2017 Budget was signed into law on June 12, 2017. Prior to this time, the 2016 capital budget had been in effect till May 5, 2017.

2.5. In effect, a deficit of N56.1 billion was incurred in the first half of the year.

### 3. THE 2018 BUDGET FRAMEWORK

3.1. In accordance with the 2018-2020 Medium-Term Expenditure Framework and Fiscal Strategy Paper, the aggregate FGN Retained Revenue for fiscal year 2018 is projected at **₦5,130 billion**, while Aggregate Expenditure is projected to be **₦8,484 billion**. Aggregate Expenditure is made up of Statutory Transfers of **₦436.29 billion**, Debt Service of **₦2,074 billion**, Recurrent (non-debt) Expenditure of **₦2,994 billion** and Capital Expenditure of **₦2,409 billion**. *Table I* below

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shows the net revenue available to the FGN and the distribution to expenditure heads in the 2018 fiscal year.

- 3.2. The Statutory Transfers of **₦436.29 billion** consist of allocations to the National Judicial Council (NJC), Universal Basic Education Commission (UBEC), Niger Delta Development Commission (NDDC), National Assembly, INEC, National Human Rights Commission and the Public Complaints Commission. It is expected that at least 40% in aggregate of these Transfers will be allocated to capital expenditure.

**Table I: FGN Net Revenue and Distribution to Expenditure Heads in Fiscal Year 2018**

FISCAL ITEMS	2017 Approved Budget	2018 Projection	2019 Projection	2020 Projection
<b>AMOUNT AVAILABLE FOR FGN BUDGET</b>	<b>5,084,401,765,818</b>	<b>5,120,366,835,463</b>	<b>6,690,880,226,923</b>	<b>6,892,430,497,838</b>
a Share of Oil Revenue	2,122,175,908,405	2,106,996,191,132	2,753,171,523,471	3,129,866,213,005
b Share of Dividend (NLNG)	29,585,000,000	29,917,415,730	34,805,882,353	56,246,305,882
c Share of Minerals & Mining	1,064,532,425	1,170,985,667	1,288,084,234	1,458,341,548
d Share of Non-Oil	1,373,211,428,771	1,323,765,887,809	1,526,170,306,289	1,657,485,691,900
Share of CIT	807,823,799,444	774,025,758,707	892,135,365,935	952,800,887,292
Share of VAT	241,920,000,000	194,072,890,147	246,671,865,973	280,917,006,950
Share of Customs	277,562,873,948	297,796,497,742	324,335,092,851	353,238,715,876
Share of Federation Acct. Levies	45,904,755,379	57,870,741,012	63,027,981,531	70,529,081,783
e Independent Revenue	807,570,000,000	847,948,500,000	890,345,925,000	930,387,071,250
f FGN's Share of Actual Bal. in Special Accts	6,643,655,741	9,297,994,473	6,973,495,854	5,230,121,891
g FGN's Balances in Special Levies Accounts	14,791,398,385	17,213,444,629	12,910,083,472	9,682,562,604
h FGN's Unspent Bal. of previous Fiscal Year	50,000,000,000			
i Other (Refunds & Reimbursement)				
j FGN's Share of Signature Bonus	114,298,470,334			
k Recovery from Swiss. (USS320 Mill)	97,600,000,000			
l Domestic Recoveries + Assets + Fines	261,897,225,484	364,000,000,000	203,379,583,341	40,000,000,000
m Other FGN Recoveries	205,564,146,274	138,437,708,421	168,979,167,030	67,591,666,812
n Grants and Donor Funding		281,621,507,801	169,740,693,857	169,740,693,857
o Additional Revenue Requirements			923,115,484,022	824,741,829,088
<b>TOTAL FEDERAL GOVERNMENT EXPENDITURE</b>	<b>7,441,175,488,757</b>	<b>8,483,598,649,249</b>	<b>8,690,880,226,923</b>	<b>8,892,430,497,838</b>
a Statutory Transfers (exclusive of capital)	247,649,476,987	230,533,015,924	231,138,306,356	232,343,231,905
b Debt Service	1,663,885,430,499	2,074,442,506,331	2,372,095,551,031	2,556,734,127,919
c Sinking Fund for Local Contractors	177,460,296,707	220,000,000,000	220,000,000,000	220,000,000,000
d Recurrent Non-Debt Expenditure	2,640,920,033,436	2,994,087,622,847	2,942,571,875,969	2,884,853,625,969
e Special Interventions (Recurrent)	350,000,000,000	350,000,000,000	350,000,000,000	350,000,000,000
f Capital Expenditure (inclusive of capital in Statutory Transfers)	2,361,260,249,129	2,614,535,504,146	2,575,074,495,567	2,648,499,512,045
<b>TOTAL FGN BUDGET</b>	<b>7,441,175,488,757</b>	<b>8,483,598,649,249</b>	<b>8,690,880,226,923</b>	<b>8,892,430,497,838</b>
<b>Fiscal Deficit</b>	<b>(2,356,024,920,939)</b>	<b>(3,363,229,013,786)</b>	<b>(2,000,000,000,000)</b>	<b>(2,000,000,000,000)</b>
<b>GDP</b>	<b>107,958,331,860,000</b>	<b>113,088,878,152,768</b>	<b>124,438,730,249,469</b>	<b>134,715,369,764,605</b>
<b>DEFICIT/GDP</b>	<b>(2.18%)</b>	<b>(2.97%)</b>	<b>(1.61%)</b>	<b>(1.48%)</b>

- 3.3. The **₦2,074 billion** in respect of Debt Service is made up of **₦1,777 billion** for Domestic Debt, **₦298 billion** for Foreign

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Debt and **₦220 billion** for the Sinking Fund to retire maturing loans.

3.4. Capital expenditure would be guided strictly by the justification and **critical** nature of such programmes/ projects. The sum of **₦2,615 billion** set aside for critical capital expenditure, includes the sums of:

- (i) **₦1,715 billion** for MDAs' capital expenditure;
- (ii) **₦263 billion** for Capital Supplementation;
- (iii) **₦282 billion** for Grants and Donor Funding;
- (iv) **₦206 billion** as the Share of Capital in Statutory Transfers; and
- (v) **₦150 billion** for Special Intervention Programmes.

3.5. Additionally, the FGN intends to incur recurrent expenditure of **₦350 billion** on the Special Intervention Programmes, bringing the total to **₦500 billion**

## 4. GUIDELINES FOR BUDGET PREPARATION

### 4.1. General Instructions

#### 4.1.1. Budget Ceilings

All MDAs are required to work within their 2017 expenditure ceilings in preparing their 2018 Capital and Overhead budget submissions. The final ceilings for 2018 will be determined and communicated subsequently. MDAs are however to note that, while the final ceilings for some may be lower than it was in 2017, some others may see significant upward adjustments to reflect the current priorities of government, especially the need to spur economic growth.

#### 4.1.2. Approved Price List

In preparing the budget estimates, MDAs are required to adopt the Approved Price List for various items as published by the Bureau for Public Procurement (BPP). This list will be posted on the websites of BPP and Budget Office of the Federation

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(BOF). Any costings not based on the Approved Price List will be inadmissible, except where the specific item is not on the list.

MDAs are also enjoined to desist from the practice of specifying the models/brands of assets they propose to acquire in the budget. As much as possible, generic specification of items should be made.

### 4.1.3. Budget Preparation and Submission

The 2018 Budget will be prepared using the budget preparation module on the GIFMIS platform. The module has been optimised to conform to the Zero-Based Budgeting(ZBB) approach. Thus, all MDAs are required to prepare their budgets directly on GIFMIS.

Relevant personnel of all MDAs have been trained on the use of the GIFMIS budget preparation module for the preparation and submission of their 2018 budget proposals. Thus, all MDAs are required to use the application accordingly.

All Heads of MDAs are required to endorse the Certification Form attached as *Annexure 1* to this Circular and, all other relevant Forms attached as *Annexure 2 and 3*.

## 4.2. Personnel Cost

4.2.1. In respect of new hires, all MDAs must ensure compliance with the circular with reference number 58775/11/T/358 issued by the Office of the Secretary to Government of the Federation (OSGF) in respect of all new hiring, including staff replacements.

4.2.2. The Chief Executive/Accounting Officer will be held responsible for the accuracy of the submissions made pursuant to the Personnel Call Circular issued to all MDAs by the Honourable Minister of Budget and National Planning in April 2017.



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4.2.3. It is envisaged that in 2018, all MDAs not yet on the Integrated Personnel and Payroll Information System (IPPIS) will be added onto the system. MDAs not yet on IPPIS are to ensure that any budgetary provisions to enable them to get onto the system by 2018 are made.

### 4.3. Overhead Expenditure

4.3.1. Each MDA is required to use the GIFMIS budget preparation module to prepare its 2018 Overhead expenditure.

#### 4.3.2. Efficiency and Cost Control Measures

As part of the government's strategy to ensure delivery of value for every unit of spending, and eliminate wasteful expenditures, series of Circulars had been issued to guide MDAs and Government Owned Enterprises (GOEs) in planning and costing their spending plans. MDAs are enjoined to comply strictly with these, and other related Circulars. Specific measures to be considered in preparing MDAs' 2018 budget submissions include:

##### a) Restrictions on some Overhead expenditure items

MDAs' overhead budget proposals with respect to printing, adverts, gifts, honorarium, and membership/subscription to internal organizations, etc. must be subjected to the reasonableness test and the ZBB ideology. Furthermore, MDAs are enjoined to adhere to a recent Circular referenced **SFG/OP/I/S.3/XI/917**, by the Office of the Secretary to Government of the Federation (OSGF) which restrains MDAs from wasteful expenditures.

##### b) Travels and Training

MDAs are enjoined to restrict their travels, training and capacity development programmes to locations within the country and close to their office locations. Foreign travels and training should be limited to exceptional cases.

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- c) Board meetings, travels, sitting allowances, honorarium, etc.

The OSGF's Circular with reference number SFG.6/S.2/X/542 clearly stipulates measures which all FGN Committees and Boards should comply with. More specifically, hosting of board meetings outside the country, payment of sitting allowances, the number of such meetings, etc. must comply with the provisions of the Circular and, subjected to the reasonableness test. Furthermore, in this time of austerity, MDAs and all Government Owned Enterprises are enjoined not to make provision for board or committee meetings outside of Nigeria in their budgets.

- d) Rents and Utility payments

All MDAs are enjoined to make adequate provisions for payment of office rents and utility bills, including any arrears. Requests for funds to meet such payments outside of the MDAs' budgetary provisions will not be entertained.

### 4.4. Service Wide Votes

4.4.1. MDAs must make provision within their budget for expenses with known costs that are not contingent in nature. Provisions in the Service Wide Votes (SWV) are for specific purposes and/or contingencies.

4.4.2. Henceforth, aside from provisions for Presidential contingencies, no omnibus provisions will be made in the SWV.

### 4.5. Capital Expenditure

4.5.1. Each MDA is required to use the GIFMIS budget preparation module to prepare its 2018 Capital Expenditure Budget.

4.5.2. MDAs are to utilise Project Assessment and Costing Templates (PACT) in prioritising their 2018 capital projects based on their contributions to the attainment of the strategic

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objectives of the ERGP. Key Indicators for scoring and ranking capital projects which were derived from the strategic objectives of the ERGP should be utilised.

MDAs were also trained in the use of other templates which include the Key ERGP Activities Template (KEAT) and Key Performance Indicator (KPI) Template. The use of these templates will guide against arbitrariness in project selection, while ensuring that prioritized programmes/projects are consistent with the government's development priorities.

### 4.5.3. Ongoing Projects/Programmes

In allocating capital budget resources, MDAs are enjoined to accord priority to ongoing projects, especially those that fit into government's current priorities. As a rule, MDAs with portfolio of ongoing projects/programmes that have not attained an average of 70% completion rate may not be allowed to initiate new projects/programmes.

In view of the inability of MDAs to complete their 2017 capital projects due to the delayed approval of the budget, priority must be given to ongoing 2017 capital projects. Capital projects should primarily be selected from the portfolio of ongoing 2017 capital projects and the following guidelines applied:

- a. Alignment of the project with the objectives of the ERGP-IP.
- b. Likelihood of completion of the project within the medium term, i.e. not later than 2020.

### 4.5.4. Admissible Capital Projects

Only expenditures on programmes/projects that are truly of a capital-nature, and which align with government priorities will be admitted into MDAs' capital budget proposals. Except where critical to the functioning of respective MDAs, proposals such as expenditure on vehicles, furnishing,

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construction or purchase of office or residential buildings and equipping of non-critical offices will not be accommodated in the 2018 budget.

### 4.5.5.2018-2020 ERGP Implementation Plan (ERGP-IP)

The 2018 capital budget proposals of MDAs should be consistent with the list of 2018 projects/programmes prioritized, ranked and fitted within their budget ceiling as presented in their respective 2018-2020 ERGP-IP. These MDAs are currently receiving technical support from the Ministry of Budget and National Planning and its team of consultants in developing their respective ERGP-IP.

### 4.6. Grants and Donations

4.6.1. All MDAs are henceforth required to capture all programmed grants/donations, as well as the proposed expenditure of all such in their annual budgets. A schedule of all such grants/donations (in cash and in kind) must also be submitted separately to the Department for International Cooperation of the Ministry of Budget and National Planning for authentication before the MDA's budget is finalised. Form BOF/MISC/002 is provided as *Annexure 2* for this purpose.

### 4.7. Project-Tied/Export Credit Loans

MDAs are required to provide full information on both the Project-Tied/Export Credit Loans, as well as the counterpart funding component of such loans. Form BOF/MISC/003 is provided as *Annexure 3* for this purpose. Counterpart funds will be budgeted only for MDAs that provide this information, justify the projects, and make necessary provisions in their budgets.

### 4.8. Budgets of Government-Owned Enterprises/Extra-Ministerial Agencies



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Ministries are to ensure that Government-Owned Enterprises(GOEs)/Extra-Ministerial Agencies under their purview (*but not funded directly from the FGN budget*) submit their own 3-year revenue and expenditure estimates, and 2018 budgets as required under the *Fiscal Responsibility Act, 2007*, and in compliance with Executive Order 2 of May 18, 2017. These would be screened and revised for consistency with the government's overall strategies towards presentation along with the FGN annual budget to the National Assembly.

### 4.9. Technical Support

MDAs should note that relevant officials of the Budget Office of the Federation/Ministry of Budget and National Planning (BOF/MBNP) will be available to provide technical support to each MDA in preparing the 2018 budget proposals. Accordingly, prior to the budget bilateral discussions, these personnel will be available to work closely with MDAs towards preparing their respective 2018 Budgets.

In addition, a Budget Help-Desk has been set up to provide on-line support to MDAs towards the timely completion of the Budget preparation process. The **Help-Desk** may be reached on [www.bofhelp.gov.ng](http://www.bofhelp.gov.ng), **0800-CALL-BOF (0800 2255 263)**. See *Annexure 5*.

Nevertheless, it is hereby emphasized, for avoidance of doubt that the Chief Executive/Accounting Officer of each MDA take responsibility for proper preparation and prompt submission of its budget.

### 4.10. Bilateral Budget Discussions

4.10.1. Upon receipt of MDAs' proposals, they would be reviewed for compliance with the guidelines, and for consistency with the developmental priorities of the government. Subsequently, bilateral meetings would be scheduled for some MDAs as may be determined by the Budget Office of

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the Federation/Ministry of Budget and National Planning. The objective is to critically evaluate the submissions and finalize MDAs' 2018 budgets. Please note that all Ministries are required to come along with all the agencies under their supervision and the Officers that are directly involved in the preparation of their Budgets. Each MDA is to be led to the bilateral meetings by its Chief Executive and/or Accounting Officer.

4.10.2. The 2018 bilateral discussions are scheduled to hold between **Tuesday, 29<sup>th</sup> of August to 15<sup>th</sup> September 2017**. The detailed schedule of meetings will be disseminated subsequently.

### 5. MONITORING AND EVALUATION (M&E)

During 2017 a more detailed M&E framework was approved and deployed. In 2018 a more rigorous M&E regime will be enthroned as part of the strategy to improve the completion rate of FGN projects. The M&E reports will also provide valuable input to the process of capital releases to MDAs.

Civil Society Organisations (CSOs) and the general public will also be mobilized to support the M&E effort. In this regard, the i-Monitor functionality in the Citizens Portal of the Budget Office website ([www.budgetoffice.gov.ng](http://www.budgetoffice.gov.ng)) will be publicized to facilitate online reporting of status of execution of FGN projects around the country.

### 6. BUDGET SUBMISSION

Ministries are required to make their submissions online using the GIFMIS budget preparation module on/before Monday, 28th August 2017. This implies that Officers that are responsible for budget preparation, reviews and approval must endorse the document being submitted, and attest to its correctness and compliance with this Circular using the attached *Annexure 1*.

## 7. FURTHER INFORMATION

For further enquiries, please contact your respective Schedule/Sector Officers at the Budget Office of the Federation or reach out to the Budget Help-Desk.



Senator Udoma Udo Udoma  
Honourable Minister  
Ministry of Budget and National Planning



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**ANNEXURE 1**

**CERTIFICATION**

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To: The Honourable Minister,  
Federal Ministry of Budget and National Planning,  
Abuja.

**Re: 2018 Budget Proposal: [insert name of MDA]**

We the undersigned being the Honourable Minister/Chief Executive and Accounting Officer of the [insert name of MDA] hereby certify that the information and data contained in our 2018 Budget submission to the Budget Office of the Federation have been validated and prepared in accordance with the 2018 Budget Call Circular.

Signed

\_\_\_\_\_  
Hon. Minister/Chief Executive

\_\_\_\_\_  
Accounting Officer

Date: \_\_\_ August, 2017

Date: \_\_\_ August, 2017



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## ANNEXURE 2

### Form BOF/MISC/002: GRANTS & DONATIONS

MDA [insert MDA's name]

SN	ORGANISATION	GRANT/DONATIONS				TOTAL	PROPOSED EXPENDITURE ON:	PROVISION IN BUDGET PROPOSAL NAIRA
		CASH AMOUNT		KIND				
		CURRENCY	NAIRA EQUIVALENT	ITEMS	NAIRA (VALUE)			

\_\_\_\_\_  
Hon. Minister/Chief Executive

\_\_\_\_\_  
Accounting Officer

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## ANNEXURE 3

### Form BOF/MISC/003: PROJECT-TIED/EXPORT CREDIT LOANS

MDA [insert MDA's name]

SN	PROJECT/PROGRAMME	DETAILS OF FINANCING			PROVISION IN 2018 BUDGET PROPOSAL NAIRA
		ORGANISATION	AMOUNT		
			CURRENCY	NAIRA	

Hon. Minister/Chief Executive

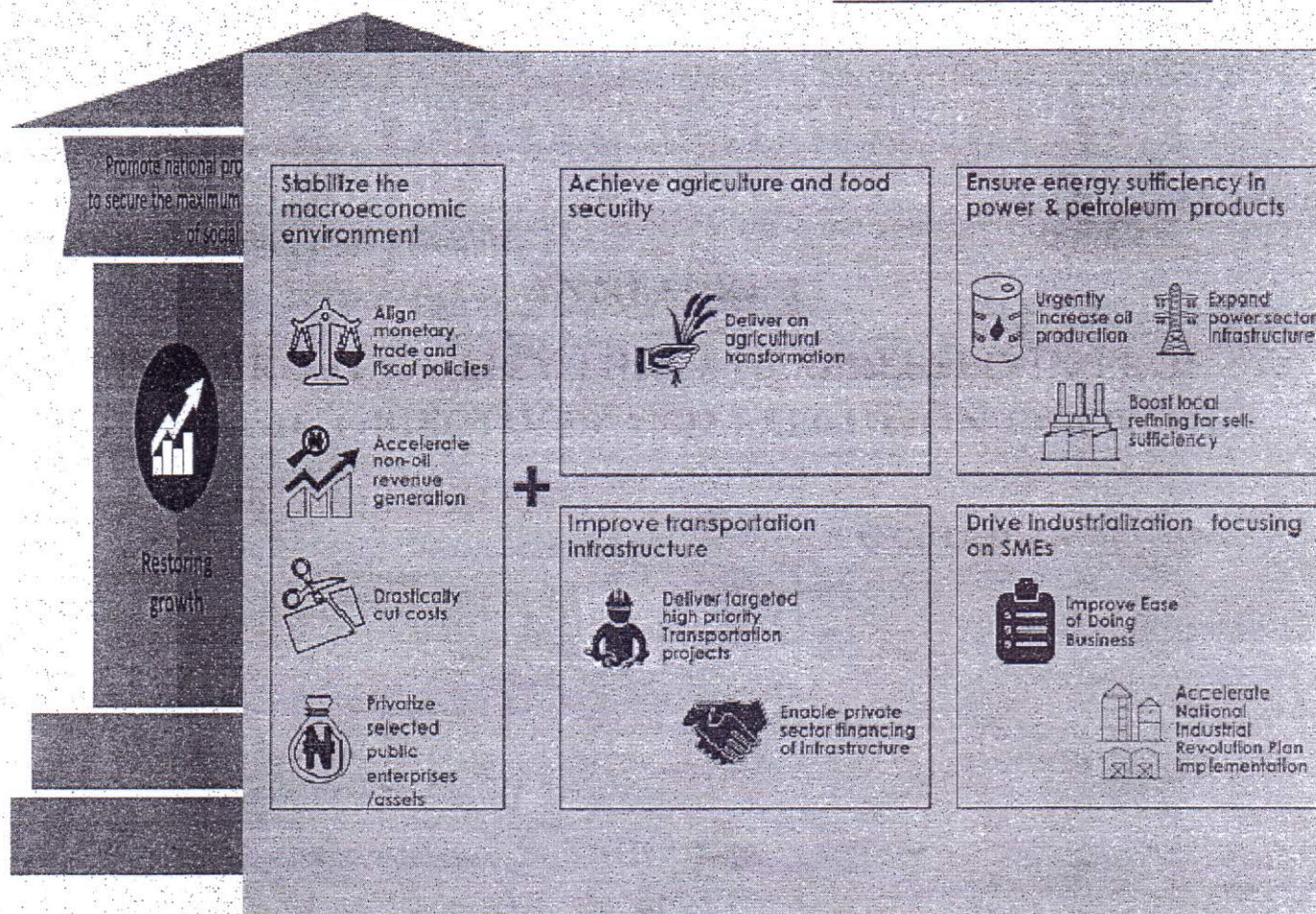
Accounting Officer

ANNEXURE 4

FGN BROAD POLICY THRUST EXPRESSED IN ERGP  
 STRATEGIC OBJECTIVES AND EXECUTION PRIORITIES

STRATEGIC OBJECTIVES

EXECUTION PRIORITIES



ANNEXURE 5  
BUDGET HELP-DESK

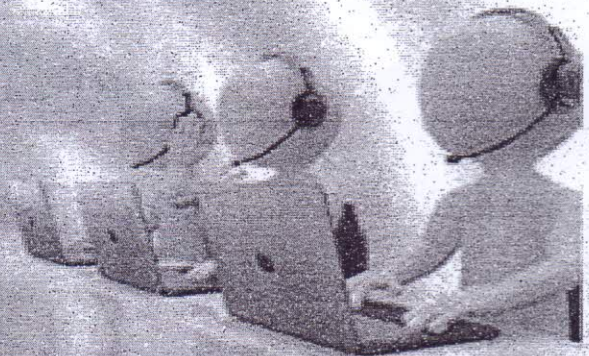


Federal Ministry of  
Budget and National  
Planning

- Are you thinking about the 2017 budget process?

BOF Helpline:  
**0800CALLBOF**  
(08002255263)

[www.bofhelp.gov.ng](http://www.bofhelp.gov.ng)



The Budget Office of the Federation has put in place the BOF Help Desk to support budget and planning officers of the Ministry, Departments and Agencies in the 2017 budget preparation process and beyond.

**What is the BOF Help Desk?**

The Budget Office Help Desk is an initiative of the Ministry of Budget and National Planning of the Federal Republic of Nigeria to support Federal Ministries, Departments and Agencies (MDAs) in the preparation of plans and budgets for the 2017 budget process. The Help Desk is also a networking platform that will enable officers in MDAs to learn from their peers / colleagues.

**How can you get help?**

- Calling the dedicated helpline 0800CALLBOF (08002255263) between the hours of 8am to 1pm, Monday to Friday
- Filling an online enquiry form, which you will find on the Help Desk portal: [www.bofhelp.gov.ng](http://www.bofhelp.gov.ng) or MBNP website: <http://www.budgetoffice.gov.ng/> or <http://nationalplanning.gov.ng>
- Realtime chat with a member of the Rapid Response Team through the BOF Help Desk portal
- Starting or joining a conversation on the Discussion Forum: <http://www.bofhelp.gov.ng/app/index.php/discussionforum>