**Borno State Government Budget Calendar**

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| **Stage** | **Timeline** | **Responsibility** |
| Annual Sector Performance Review | March to May | Sectors with support from Ministry of Finance Budget and Planning (MoFBP) |
| Preparation of Economic and Fiscal Update, Fiscal Strategy Paper & Budget Policy Statement (EFU-FSP-BPS) document | May to June | Budget Working Group (BWG) |
| Review and Rollover of MTSSs | May to June | Sectors with support from MoFBP and BWG |
| Submission of EFU-FSP-BPS to ExCo for Approval | End of June | MoFBP |
| Stakeholder Consultation (Legislators, Civil Society Organizations (CSOs), Traditional Institutions, Professional Organisations, Labour Unions and other stakeholders) | End of June | BWG in collaboration with ExCo |
| Submission of EFU-FSP-BPS to SHoA | June/July | MoFBP |
| Issuance of Budget Call Circular | First Week of July | MoFBP |
| Pre-Budget Meeting with MDAs | First Week of July | MoFBP with MDAs (MDAs Budget Committees) |
| Preparation and Submission of MDA’s Budget Proposals | End of August | MDAs |
| Bilateral Discussions and Defence | September | BWG in collaboration with MoFBP |
| Consolidation of MDA’s Proposals | September | MoFBP |
| ExCo review and approval of draft budget | October | ExCo |
| Presentation of proposed budget to SHoA | October | HE, The Governor |
| Budget defence by MDA’s before SHoA | October/ November | SHoA |
| Debate and approval of budget by SHoA | December | SHoA |
| Governor’s assent | December | HE, The Governor |
| Budget Analysis | January | Commissioner, MoFBP with members of BWG |
| Request for work plan from spending MDAs | January | MoFBP |
| Request for monthly revenue forecast from revenue generating MDAs | January | Office of Accountant General (OAG) |
| Budget Profiling (monthly cash plan/expenditure projections) | January | MoFBP and OAG |
| Quarterly Budget performance review | April/July/Oct | MDAs submit to MoFBP and reviewed by BWG |