



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 2008, Block A, New State Secretariat Complex, Dutse, Jigawa State
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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Government House,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
- iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure

Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11100100101 - Government House		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	49,000,000		
Overhead Cost Ceiling	840,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	1,300,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelopes and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	11100100201 - Deputy Governor's Office		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	12,000,000		
Overhead Cost Ceiling	340,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	180,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11100100300 - Directorate of Protocol		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	3,000,000		
Overhead Cost Ceiling	234,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director General,
Due Process & Project Monitoring Bureau,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11100100400 - Due Process & Project Monitoring Bureau		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	41,400,000		
Overhead Cost Ceiling	70,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	15,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Pilgrim Welfare Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
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 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11100100700 - Pilgrim Welfare Agency		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	29,200,000		
Overhead Cost Ceiling	470,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
State Emergency Management Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11100800100 - State Emergency Management Agency		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	20,800,000		
Overhead Cost Ceiling	150,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	400,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Administration & Finance Directorate,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	11101300100 - Administration & Finance Directorate		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	944,000,000		
Overhead Cost Ceiling	664,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	900,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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12. Please accept our sincere regards.



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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The L.O. c/o Perm. Sec (Admin. & Finance),
SSG's Office - Governor & Deputy Governor (CRFC),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11101300101 - SSG's Office - Governor & Deputy Governor (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	17,400,000		
Overhead Cost Ceiling	6,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The L.O. c/o Perm. Sec (Admin. & Finance),
Liaison Office Kaduna,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	11101300200 - Liaison Office Kaduna		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	6,240,000		
Overhead Cost Ceiling	12,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The L.O. c/o Perm. Sec (Admin. & Finance),
Liaison Office Lagos,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11101300300 - Liaison Office Lagos		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	4,000,000		
Overhead Cost Ceiling	2,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The L.O. c/o Perm. Sec (Admin. & Finance),
Liaison Office Abuja,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11101300500 - Liaison Office Abuja		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	5,100,000		
Overhead Cost Ceiling	72,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Chieftaincy & Religious Affairs Department,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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Resources Expectations and Budget Ceilings.

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Name of MDA	11101300600 - Chieftaincy & Religious Affairs Department		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	31,700,000		
Overhead Cost Ceiling	180,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	2,800,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Research, Evaluation and Political Affairs Directorate,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11101400100 - Research, Evaluation and Political Affairs Directorate		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	4,880,000		
Overhead Cost Ceiling	145,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Special Service Directorate,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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Name of MDA	11101800100 - Special Service Directorate		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	29,200,000		
Overhead Cost Ceiling	870,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	150,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Overhead Envelope excludes Local Government Councils Contributions on Security Services		
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Council Affairs Department,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11101800200 - Council Affairs Department		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	500,000		
Overhead Cost Ceiling	12,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Clerk,
State House of Assembly,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	11200100100 - State House of Assembly		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	950,000,000		
Overhead Cost Ceiling	2,700,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	800,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 3:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Assembly Service Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	11200100115 - Assembly Service Commission		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	21,700,000		
Overhead Cost Ceiling	116,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 2:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Head of Civil Service,
Office of the Head of State Civil Service,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	12500100100 - Office of the Head of State Civil Service		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	270,000,000		
Overhead Cost Ceiling	560,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	30,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

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Establishment and Service Matters Directorate,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	12500100200 - Establishment and Service Matters Directorate		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	599,000,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 10:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director c/o Perm Sec Establishments,
Manpower Development and Training Directorate,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	012500100300 - Manpower Development and Training Directorate		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	0		
Overhead Cost Ceiling	96,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Directorate of Salary and Pension Administration,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	12500100400 - Directorate of Salary and Pension Administration		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	660,830,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	10,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
State Pension,
Dutse, Jigawa State.

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	12500100406 - State Pension		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	1,310,000,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director General,
Manpower Development Institute,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	12500100500 - Manpower Development Institute		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	47,100,000		
Overhead Cost Ceiling	90,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	10,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry for Special Duties,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	016200100100 - Ministry for Special Duties		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	10,000,000		
Overhead Cost Ceiling	12,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	200,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 3:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Bilateral Discussions

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11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Guidance and Counselling Department,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	12500100600 - Guidance and Counselling Department		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	2,100,000		
Overhead Cost Ceiling	40,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 11:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



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Dutse, Jigawa State.

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Introduction

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3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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Name of MDA	14000100100 - Office of the Auditor General		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	73,800,000		
Overhead Cost Ceiling	21,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	70,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	14000100101 - State Auditor General (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	5,500,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Auditor General,
Directorate of Local Government Audit,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	14000200100 - Directorate of Local Government Audit		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	68,600,000		
Overhead Cost Ceiling	180,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	70,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 4:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The State Auditor General,
Jigawa State Audit Service Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	014000300100 - Jigawa State Audit Service Commission		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	0		
Overhead Cost Ceiling	20,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Auditor General,
Office of the Auditor General Local Government Audit (CRFC),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	14000200101 - Office of the Auditor General Local Government Audit (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	5,550,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Civil Service Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Name of MDA	14700100100 - Civil Service Commission		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	8,100,000		
Overhead Cost Ceiling	30,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	20,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 3:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Office of the Chairman and Members CSC (CRFC),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	14700100101 - Office of the Chairman and Members CSC (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	17,000,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 3:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Local Government Service Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	14700200100 - Local Government Service Commission		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	8,200,000		
Overhead Cost Ceiling	620,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	10,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Office of the Chairman and Members LCSC (CRFC),
Dutse, Jigawa State.

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- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	14700200101 - Office of the Chairman and Members LCSC (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	22,200,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
State Independent Electoral Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	14800100100 - State Independent Electoral Commission		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	15,000,000		
Overhead Cost Ceiling	308,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Office of the SIEC Chairman and Members (CRFC),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	14800100101 - Office of the SIEC Chairman and Members (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	21,800,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 26th Sept. 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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12. Please accept our sincere regards.



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MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Finance,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	22000100100 - Ministry of Finance		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	361,000,000		
Overhead Cost Ceiling	1,800,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	700,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Introduction

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3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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Name of MDA	22000300100 - Ministry of Budget and Economic Planning		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	45,000,000		
Overhead Cost Ceiling	200,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	500,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	22000300200 - Economic Planning Board		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	0		
Overhead Cost Ceiling	30,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The State Accountant General,
Office of the Accountant General,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	22000700100 - Office of the Accountant General		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	2,600,000,000		
Overhead Cost Ceiling	40,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The State Accountant General,
Accountant General Office (CRFC),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	22000700101 - Accountant General Office (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	6,000,000		
Overhead Cost Ceiling	120,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director/ Permanent Secretary Min. of Finance,
Debt Management (Public Debts),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	022000200100 - Debt Management (Public Debts)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	0		
Overhead Cost Ceiling	5,500,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary Min. of Finance,
Treasury Department (Stabilization Fund Provision),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Name of MDA	022000700107 - Treasury Department (Stabilization Fund Provision)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	0		
Overhead Cost Ceiling	300,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
State Internal Revenue Service,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	22000800100 - State Internal Revenue Service		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	68,000,000		
Overhead Cost Ceiling	40,800,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	60,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
Office of the Chairman State Internal Revenue Service (CRFC),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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Name of MDA	22000800101 - Office of the Chairman State Internal Revenue Service (CRFC)		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	5,500,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Jigawa State Bureau of Statistics,
Dutse, Jigawa State.

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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	22001200100 - Jigawa State Bureau of Statistics		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	19,000,000		
Overhead Cost Ceiling	7,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry for Local Government,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	55100100100 - Ministry for Local Government		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	65,600,000		
Overhead Cost Ceiling	250,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	50,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Jigawa State Agency for the Control of AIDS,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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Name of MDA	052100200100 - Jigawa State Agency for the Control of AIDS		
Sector	Administrative Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	0		
Overhead Cost Ceiling	3,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	250,000,000		
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Agriculture & Natural Resources,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	21500100100 - Ministry of Agriculture & Natural Resources		
Sector	Agriculture Sector		
Sector Envelop for MTSS MDAs	10,800,000,000		
Projected Personnel Cost	367,000,000		
Overhead Cost Ceiling	24,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director General,
Jigawa State Agricultural Research Institute,
Dutse, Jigawa State.

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Name of MDA	21502102100 - Jigawa State Agricultural Research Institute		
Sector	Agriculture Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	126,000,000		
Overhead Cost Ceiling	6,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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Permanent Secretary,
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MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Jigawa State Agricultural & Rural Development Authority,
Dutse, Jigawa State.

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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	21510200100 - Jigawa State Agricultural & Rural Development Authority		
Sector	Agriculture Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	393,000,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary
Farmers And Herdsman Board,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	21511511500 - Farmers And Herdsman Board		
Sector	Agriculture Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	29,900,000		
Overhead Cost Ceiling	4,800,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Commerce, Industries and Co-operatives,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	022200100100 - Ministry of Commerce, Industries and Co-operatives		
Sector	Commerce & investment Sector		
Sector Envelop for MTSS MDAs	3,300,000,000		
Projected Personnel Cost	96,400,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Mineral Resources Development Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	022200100200 - Mineral Resources Development Agency		
Sector	Commerce & investment Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	13,100,000		
Overhead Cost Ceiling	3,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
State Investment Promotion Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	022200100300 - State Investment Promotion Agency		
Sector	Commerce & investment Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	7,320,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Jigawa State Agency for Youth Empowerment and Employment,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	022700100100 - Jigawa State Agency for Youth Empowerment and Employment		
Sector	Empowerment Sector		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	80,700,000		
Overhead Cost Ceiling	24,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	3,900,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 2nd Oct., 2023	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Works & Transport,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	023400100100 - Ministry of Works & Transport		
Sector	Critical Infrastructure Sector		
Sector Envelop for MTSS MDAs	23,400,000,000		
Projected Personnel Cost	175,000,000		
Overhead Cost Ceiling	4,232,700,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Overhead Envelop includes Local Government Councils Contributions on Street-lights Maintenance Services and Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Jigawa Roads Maintenance Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	023400400100 - Jigawa Roads Maintenance Agency		
Sector	Critical Infrastructure Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	13,200,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 11:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Director,
Fire Service Directorate,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	023400900100 - Fire Service Directorate		
Sector	Critical Infrastructure Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	88,000,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 2:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Rural Electricity Board,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	023400800100 - Rural Electricity Board		
Sector	Electrification/Energy Board Sector		
Sector Envelop for MTSS MDAs	1,100,000,000		
Projected Personnel Cost	24,000,000		
Overhead Cost Ceiling	600,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Water Resources,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	025200100100 - Ministry of Water Resources		
Sector	Water and Sanitation Sector		
Sector Envelop for MTSS MDAs	5,660,000,000		
Projected Personnel Cost	20,900,000		
Overhead Cost Ceiling	2,940,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Overhead Envelope includes Local Government Councils Contributions on Generators Maintenance Services		
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

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Jigawa state Water Board,
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Name of MDA	025210200100 - Jigawa state Water Board		
Sector	Water and Sanitation Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	191,000,000		
Overhead Cost Ceiling	32,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Rural Water Supply and Sanitation Agency,
Shuwarin, Jigawa State.

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	025210300100 - Rural Water Supply and Sanitation Agency		
Sector	Water and Sanitation Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	32,900,000		
Overhead Cost Ceiling	10,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Small Town Water Supply Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	025210400100 - Small Town Water Supply Agency		
Sector	Water and Sanitation Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	205,000,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Lands, Housing, Urban Dev. & Reg. Planning,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	026000100100 - Ministry of Lands, Housing, Urban Dev. & Reg. Planning		
Sector	Urban & Regional Planning Sector		
Sector Envelop for MTSS MDAs	3,200,000,000		
Projected Personnel Cost	83,800,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 10:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The General Manager,
Jigawa State Housing Authority,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	026000200100 - Jigawa State Housing Authority		
Sector	Urban & Regional Planning Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	13,600,000		
Overhead Cost Ceiling	21,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 3:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Urban Development Board,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Name of MDA	026000300100 - Urban Development Board		
Sector	Urban & Regional Planning Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	63,900,000		
Overhead Cost Ceiling	19,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Dutse Capital Development Authority (DCDA),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	026000400100 - Dutse Capital Development Authority (DCDA)		
Sector	Urban & Regional Planning Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	97,300,000		
Overhead Cost Ceiling	60,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Registrar,
High Court of Justice,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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Name of MDA	031800500100 - High Court of Justice		
Sector	Law & Justice Sector		
Sector Envelop for MTSS MDAs	1,480,000,000		
Projected Personnel Cost	533,000,000		
Overhead Cost Ceiling	386,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	480,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Registrar,
Sharia Court of Appeal,
Dutse, Jigawa State.

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	031800600100 - Sharia Court of Appeal		
Sector	Law & Justice Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	1,040,000,000		
Overhead Cost Ceiling	300,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	850,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 11:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Secretary,
Judicial Service Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	031801100100 - Judicial Service Commission		
Sector	Law & Justice Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	125,000,000		
Overhead Cost Ceiling	65,700,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	50,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Justice,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	032600100100 - Ministry of Justice		
Sector	Law & Justice Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	180,000,000		
Overhead Cost Ceiling	48,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	60,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 10:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Justice Sector and Law Reform Commission,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	032600200200 - Justice Sector and Law Reform Commission		
Sector	Law & Justice Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	33,400,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	20,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

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Jigawa State Anti-Corruption Commission,
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Introduction

1. The purpose of this circular is to:
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Name of MDA	032600300301 - Jigawa State Anti-Corruption Commission		
Sector	Law & Justice Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	0		
Overhead Cost Ceiling	40,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	20,000,000		
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 3:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Min. of Women Affairs & Social Development,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	051400100100 - Min. of Women Affairs & Social Development		
Sector	Women Affairs and Social Dev.		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	51,500,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	1,100,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The capital expenditure envelop includes provision for Nigeria for Women Project and others Social Programs		
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Jigawa State Rehabilitation Board,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	051400200100 - Jigawa State Rehabilitation Board		
Sector	Women Affairs and Social Dev.		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	274,000,000		
Overhead Cost Ceiling	45,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	1,400,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The capital expenditure envelop includes provision for Nigeria for Women Project and others Social Programmes		
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Education, Science & Technology,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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Name of MDA	51700100100 - Ministry of Education, Science & Technology		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	27,600,000,000		
Projected Personnel Cost	5,460,000,000		
Overhead Cost Ceiling	2,760,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
State Educational Inspectorate & Monitoring Unit,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51700100200 - State Educational Inspectorate & Monitoring Unit		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	1,260,000		
Overhead Cost Ceiling	21,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 3:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Basic Education,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	051700100100 - Ministry of Basic Education		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	7,000,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman,
State Universal Basic Education Board,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

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2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51700300100 - State Universal Basic Education Board		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	405,000,000		
Overhead Cost Ceiling	711,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects and Overhead Envelop includes Institutional Feeding		
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman (SUBEB)
Inspectorate Headquarters & Zones,
Hadejia, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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Name of MDA	51700300103 - Inspectorate Headquarters & Zones		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	231,000,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chairman (SUBEB)
Local Education Authority,
Gumel, Jigawa State.

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51700400100 - Local Education Authority		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	21,500,000,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Library Board,
K/hausa, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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Resources Expectations and Budget Ceilings.

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Name of MDA	51700800100 - Library Board		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	52,600,000		
Overhead Cost Ceiling	3,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 2:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive secretary
Agency for Mass Education,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	51701000100 - Agency for Mass Education		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	83,300,000		
Overhead Cost Ceiling	6,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 3:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive secretary
Nomadic Education Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51701100100 - Nomadic Education Agency		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	582,000,000		
Overhead Cost Ceiling	18,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Rector,
Jigawa State Polytechnic,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Name of MDA	51701800100 - Jigawa State Polytechnic		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	851,000,000		
Overhead Cost Ceiling	160,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Rector,
Binyaminu Usman Polytechnic, Hadejia,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51701800200 - Binyaminu Usman Polytechnic, Hadejia		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	620,000,000		
Overhead Cost Ceiling	74,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Jigawa State College of Education,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Resources Expectations and Budget Ceilings.

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Name of MDA	51701900100 - Jigawa State College of Education		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	1,390,000,000		
Overhead Cost Ceiling	130,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Vice-Chancellor,
Sule Lamido University,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	51702100100 - Sule Lamido University		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	1,270,000,000		
Overhead Cost Ceiling	780,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Science & Technical Education Board,
Bamaina, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51705500100 - Science & Technical Education Board		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	700,000,000		
Overhead Cost Ceiling	640,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 10:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Jigawa State Scholarship Board,
Babura, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	51705600100 - Jigawa State Scholarship Board		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	8,640,000		
Overhead Cost Ceiling	21,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director,
Dutse Model / Capital School,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
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 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51705600200 - Dutse Model / Capital School		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	193,000,000		
Overhead Cost Ceiling	200,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 3:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Jigawa State College of Education and Legal Studies,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	51706000100 - Jigawa State College of Education and Legal Studies		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	497,000,000		
Overhead Cost Ceiling	138,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Rector,
Institute of Information Technology,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51706100100 - Institute of Information Technology		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	265,000,000		
Overhead Cost Ceiling	166,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Islamic Education Bureau,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	51706300100 - Islamic Education Bureau		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	1,050,000,000		
Overhead Cost Ceiling	584,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 3:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director,
Bamaina Academy,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Name of MDA	51706400100 - Bamaina Academy		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	10,600,000		
Overhead Cost Ceiling	7,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 11:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Jigawa State College of Remedial Studies,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	51706500100 - Jigawa State College of Remedial Studies		
Sector	Education Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	134,000,000		
Overhead Cost Ceiling	35,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 3rd Oct., 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Permanent Secretary,
Ministry of Health,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	52100100100 - Ministry of Health		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	17,600,000,000		
Projected Personnel Cost	1,800,000,000		
Overhead Cost Ceiling	623,500,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 10:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Babura General Hospital,
Babura, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	52100100110 - Babura General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	292,000,000		
Overhead Cost Ceiling	11,5400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Birnin Kudu General Hospital,
B/kudu, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	52100100111 - Birnin Kudu General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	564,000,000		
Overhead Cost Ceiling	110,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Birniwa General Hospital,
Birniwa, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	52100100112 - Birniwa General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	203,000,000		
Overhead Cost Ceiling	110,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 11:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Dutse General Hospital,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	52100100113 - Dutse General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	675,000,000		
Overhead Cost Ceiling	168,800,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Gumel General Hospital,
Gumel, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
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Name of MDA	52100100114 - Gumel General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	403,000,000		
Overhead Cost Ceiling	120,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Gwaram Cottage Hospital,
Gwaram, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
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 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
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2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	52100100115 - Gwaram Cottage Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	163,000,000		
Overhead Cost Ceiling	54,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Hadejia General Hospital,
Hadejia, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	52100100116 - Hadejia General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	777,000,000		
Overhead Cost Ceiling	190,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 2:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Hadejia Tuberculosis and Leprosy Hospital,
Hadejia, Jigawa State.

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Introduction

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 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	52100100117 - Hadejia Tuberculosis and Leprosy Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	57,600,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer.

Jahun General Hospital,
Jahun, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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Resources Expectations and Budget Ceilings.

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Name of MDA	52100100118 - Jahun General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	375,000,000		
Overhead Cost Ceiling	136,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Kafin Hausa (Bulangu) Cottage Hospital,
Bulangu, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	52100100119 - Kafin Hausa (Bulangu) Cottage Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	139,000,000		
Overhead Cost Ceiling	25,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Kafin Hausa General Hospital,
K/hausa, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	52100100120 - Kafin Hausa General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	208,000,000		
Overhead Cost Ceiling	54,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 11:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Kazaure General Hospital,
Kazaure, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	472,000,000		
Overhead Cost Ceiling	126,800,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Kazaure Psychiatric Hospital,
Kazaure, Jigawa State.

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	52100100122 - Kazaure Psychiatric Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	42,000,000		
Overhead Cost Ceiling	8,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Officer,
Ringim General Hospital,
Ringim, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	52100100123 - Ringim General Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	384,000,000		
Overhead Cost Ceiling	80,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 27th Sept. 2023	Time: - 2:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary,
Primary Health Care Development Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	52100300100 - Primary Health Care Development Agency		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	92,100,000		
Overhead Cost Ceiling	155,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Executive Secretary(PHCD),
Primary Health Care Development LGA Management Offices,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	- Primary Health Care Development LGA Management Offices		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	6,100,000,000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Office of the Provost College of Nursing Sceice,
B/kudu, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	052110400103 - Office of the Provost College of Nursing Sceice		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	459,000,000		
Overhead Cost Ceiling	57,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

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12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Collage of Nursing Sceince Birnin Kudu,
B/kudu, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

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Name of MDA	52110400107 - Collage of Nursing Sceince Birnin Kudu		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	0		
Overhead Cost Ceiling	87,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Collage of Nursing Sceince Hadejia,
Hadejia, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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Name of MDA	52110400109 - Collage of Nursing Sceince Hadejia		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	0		
Overhead Cost Ceiling	32,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 11:00AM	Venue: - Group B (Dir. Budget Office)

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
Collage of Nursing Sceince Babura,
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	052110400111 - Collage of Nursing Sceince Babura		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	0		
Overhead Cost Ceiling	63,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Provost,
College of Health Science and Technology Jahun,
B/kudu, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
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Name of MDA	52110600100 - College of Health Science and Technology Jahun		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	232,000,000		
Overhead Cost Ceiling	111,500,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Chief Medical Director,
Rasheed Shekoni Specialist Hospital,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	52111600100 - Rasheed Shekoni Specialist Hospital		
Sector	Health Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	941,000,000		
Overhead Cost Ceiling	184,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 4th Oct., 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

Permanent Secretary,
Ministry of Information Youths, Sports and Culture,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	052300100100 - Ministry of Information Youths, Sports and Culture		
Sector	Information Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	98,100,000		
Overhead Cost Ceiling	50,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	250,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 2:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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Aminu Adamu Ringim
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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

Executive Secretary,
History and Culture Bureau,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

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Name of MDA	052300200100 - History and Culture Bureau		
Sector	Information Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	24,200,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	40,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Jigawa State Television,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	052300300100 - Jigawa State Television		
Sector	Information Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	82,300,000		
Overhead Cost Ceiling	25,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	70,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Managing Director,
Jigawa State Broadcasting Corporation (Radio),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	052300400100 - Jigawa State Broadcasting Corporation (Radio)		
Sector	Information Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	108,000,000		
Overhead Cost Ceiling	35,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	60,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Government Printer,
Jigawa State Printing Press,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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Name of MDA	052300500100 - Jigawa State Printing Press		
Sector	Information Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	0		
Overhead Cost Ceiling	7,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	40,000,000		
Proposed Establishments			
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classicisation System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

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Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

The Director,
Jigawa State Sports Council,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	052300700100 - Jigawa State Sports Council		
Sector	Information Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	107,000,000		
Overhead Cost Ceiling	140,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	35,000,000		
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 25th Sept. 2023	Time: - 4:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

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10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

Permanent Secretary,
Ministry of Environment,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	053500100100 - Ministry of Environment		
Sector	Environmet Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	115,000,000		
Overhead Cost Ceiling	13,200,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

Managing Director,
Jigawa State Environmental Protection Agency (JISEPA),
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
 - ii. **Personnel Cost** – The Civil Service as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While a number of MDAs have been affected by staff attrition in various forms, effort should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraint. We are aware that Office of the Head of the State Civil Service has requested all to MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. While Personnel Cost Proposals for 2024 should be strictly based on post-filled - actual staff position of the August 2023 Payroll Position, a separate template as provided for proposed New Recruitments in 2024 which should be in line with already identified areas of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2024 and envisaged staff retirements.
 - iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2024 Budget Ceilings as provided in this Circular. They should also target areas that ensure more effective service delivery and the functionality of capital investments nomenclature.
 - iv. **Capital Expenditure** – The policy-plan-budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs' involved in the MTSS Process which

constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

- a) Limiting proposals within provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between projects allocation in 2024 – 2026 MTSS and 2024 Capital Expenditure Proposals;
- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
- c) Strategically allocating resources to projects and programmes that maximally contributes to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
- d) MDAs that have loans and / or grants funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as contra-entry. Proposals for such projects must be limited to the amount already guaranteed for draw-down during the 2024 FY.

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2024 – 2026 Medium Term Expenditure Framework as informed by the MTEF Policy Brief has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelopes. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes which covered all the expenditure components of the budget. Based on this, further guidelines are issued below including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, Capital Expenditure Ceilings on Non-MTSS MDAs and other useful information. It should be noted that even though Personnel Cost Ceilings are provided based on the MTEF Projections, the main consideration is to submit personnel cost proposal based on existing staff as per August 2023 Payroll.

Name of MDA	053501600100 - Jigawa State Environmental Protection Agency (JISEPA)		
Sector	Environmet Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	438,000,000		
Overhead Cost Ceiling	42,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2024 – 2026 MTSS and 2024 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increased openness in the process.

Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification System associated with the Chart of Accounts including Administrative, Economic and Functional Classifications. This requires the introduction of new reporting templates on which all MDAs are trained. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the "economic codes". All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2024 MDAs Budget Proposal Template which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating 2023 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2023 Approved Budget columns, proposal columns for 2024 FY, actual expenditure columns (as at August 2023). Accordingly, all MDAs are hereby requested to prepare and submit their 2024 Budget Proposals in accordance with the attached templates as listed below.

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2023 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. Considering the time factor, it is planned that Bilateral Discussions on the 2023 Budget which commencing on 25th September, 2023 as time table attached, date and time are assigned to all MDAs, in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before 21st September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Aminu Adamu Ringim
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 07033852606, 08039434277; Email: jsbepd@gmail.com website: www.jsbepd.org

DOB/BGT/S/262/24/V.I

Date: 12th September, 2023
27th Safar, 1445AH

Executive Secretary,
Alternative Energy Agency,
Dutse, Jigawa State.

RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

1. The purpose of this circular is to:
 - (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2024 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
 - (ii) Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
 - (iii) Provide you with preliminary Sector Envelopes and Budget ceilings that set the upper limit of expenditure proposals;
 - (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
 - (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
2. The preparation of 2024 – 2026 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with participation of relevant stakeholders has been successfully concluded. Essentially this formed the basis for the initial revenue and expenditure projections based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2024 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2024 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic wellbeing of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line with our 12-Point Development Agenda of the new Administration. Sectors and all MDAs are enjoined to refer to the inaugural speech of the Governor for further guidance. Largely therefore, resources allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent this would require a focus on agriculture, critical infrastructure and development of small and medium scale enterprises;

- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires focus of projects and programmes that could potentially expand access to quality of human development services (education, health, economic empowerment and social protection);
4. In addition to the foregoing, in preparing both the 2024 – 2026 MTSS and the 2024 Budget, MDAs should also be guided by their sector level policy objectives and priorities including those contained in sector-level policy documents. Accordingly, within the limit of sector envelopes and budget ceilings, submissions by Sectors / MDAs should be in such a way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, as the current administration intends to complete all major ongoing projects and programmes between now and next year, such projects should also be prioritised when it comes to resource allocation. Additionally, budget proposals should take cognizance of the Inaugural Speech Action Plan shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry).
5. In addition to the foregoing, the following considerations, should as much as possible also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2024 Budget Proposals.
- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggests improved economic prospects over the medium-term economic, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, all Revenue collecting MDAs should update Medium Term Revenue Strategy developed last year and be guided by it in making proposals for the 2024 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts – that is revenues tied to the implementation of specific capital projects such internal and external development grants and loans - the proposals be supported by strong evidence that draw-downs are assured in the 2024 FY. These may be in terms signed MoUs or Agreements.
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constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2024 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP as the case may be. The most important considerations for capital expenditure proposals include:

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Name of MDA	053505600100 - Alternative Energy Agency		
Sector	Environmet Sector		
Sector Envelop for MTSS MDAs	0		
Projected Personnel Cost	3,380,000		
Overhead Cost Ceiling	2,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain exact payroll staff as at August, 2023 taking account promotions and retirements in 2024. Proposals for Critical Recruitments and transfers of service, to be presented separate in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 28th Sept., 2023	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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11. Finally, it should be emphasized that Sectors, MDAs are enjoined to pursue the preparation of their 2024 budget proposals alongside the MTSS Roll-over to ensure consistency and save time as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same with that of the 2024 Budget Proposals which is 21st September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16th October, 2023, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2024 Appropriation Bill expected to submitted to the State Legislature very early in the first week of November, 2023. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Permanent Secretary,
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