



# MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State

Tel: 07033852606, 08039434277; website: [www.jsbepd.org](http://www.jsbepd.org)

Ref: DOB/PLN/MTSS/V.I/24

Date: 07<sup>th</sup> September, 2023  
21<sup>st</sup> Safar 1445 A.H

The Honourable Commissioner,  
Ministry of Works & Transport,  
Dutse, Jigawa State.

## 2024 – 2026 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

### **Introduction**

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies is developed annually to guide the development of annual budget. As we always want to make our budget process a scientific one, we always want to link our annual budget with our medium-term objectives, leading to achieving our global goals in the CDF. This is in line with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law* (Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provides for Medium Term Expenditure Plans as the “framework for government’s fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2022-2024 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, in which the unachieved targets will be roll over to the next MTSS., for review and update. The purpose of this circular is therefore to provide further guidelines and “sector envelopes” for the roll-over of the current medium-term sector plans to produce the 2024 – 2026 versions of the MTSS.

3. Although the current CDFII has ended this year, however, it could be serving as the reference document for our targets, in consideration of our various specific sector policy targets. I want emphasise that, MTSS is the only instrument where sectors could link their CDF, sector policy targets and annual budget. Therefore, each sector should carefully articulate its submission in collaboration with all other sub-sector agencies to achieve this. While ensuring the adoption of a common front in the attainment of the overall sectoral policy objectives, this would minimise fragmentation of projects and programmes required in the delivery of sectoral policy objectives.

### **The Medium-Term Sector Strategies**

4. 2024 – 2026 MTSS Sectors 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, 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 (12-point agenda, which is in line with CDF II & III) shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry of Budget). Therefore, while adopting 2024-2026 should

be exactly the same format with previous year, the road-map would also be the same involving the following among other things:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II and the Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).
- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in form of on-going projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;
- Though the resource envelop may not be adequate to finance your proposed initiatives, however prioritization mechanism should be used to select the projects with huge return on investment. As the current inflation rate in Nigeria is over 20%, realistic costing or resource allocation is critical, with a clear and transparent manner phased over the medium-term (2024 – 2026) considering existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budget realism process;
- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;
- Ensuring that medium term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resources allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF II.

### **The MTSS Format**

5. As earlier indicated, the same Log frame template used to develop the current sector plans is to be maintained. The template captures in a table format all the essential requirements needed to establish the CDF-Budget link. These include the medium-term goals and objectives; the key initiatives in terms of projects and programmes that would deliver the stated goals and objectives; indicative costing with specific time-lines; immediate outputs and envisaged outcomes defined in a SMART manner. All these elements have been explained in paragraph 4 above.

6. As a matter of emphasis, projects and programmes must consider the existing budget commitments and their relevance to the attainment of the overall sectoral policy objectives. The **linkage** between the **initiatives** identified in the documentation should be clearly visible with the overall sectoral objectives as captured in the CDF II otherwise what would feed into the budget from the medium-term plans may not necessarily deliver CDF II objectives. It is important to note that depending on the extent of resources constrains and progress achieved so far in budget implementation as might have been informed by the performance review, it may possibly to undertake a **re-prioritization** of the sectoral policy objectives & targets identified in the CDF II. Where this is done, it should be clearly highlighted in the reviewed / updated MTSS documentations.

### **Indicative Resource Envelopes**

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While

the given resource envelopes relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation is in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers.

| 2024-2026 Sector Indicative Envelop |                                     |                           |               |                                    |   |   |   |
|-------------------------------------|-------------------------------------|---------------------------|---------------|------------------------------------|---|---|---|
| Org. Codes                          | Organizations                       | 2024 Recurrent Allocation |               | 2024 Sectoral Allocation (Capital) | Sector, Total Allocation / Whole Components, 2024 | Sector, Total Allocation / Whole Components, 2025 | Sector, Total Allocation / Whole Components, 2026 |
|                                     |                                     | Personnel                 | Overhead      |                                    |   |   |   |
| 02340                               | Critical Infrastructure Sector      | 276,200,000               | 4,260,300,000 | 23,400,000,000                     | 27,936,500,000                                    | 31,812,000,000                                    | 33,500,000,000                                    |
| 023400100100                        | Ministry of Works & Transport       | 175,000,000               | 4,232,700,000 |                                    |   |   |   |
| 023400400100                        | Jigawa Roads Maintenance Agency     | 13,200,000                | 18,000,000    |                                    |   |   |   |
| 023400900100                        | Fire Service Directorate            | 88,000,000                | 9,600,000     |                                    |   |   |   |
| 0234                                | Electrification/Energy Board Sector | 24,000,000                | 600,000,000   | 1,100,000,000                      | 1,724,000,000                                     | 1,992,200,000                                     | 2,119,000,000                                     |
| 023400800100                        | Rural Electricity Board             | 24,000,000                | 600,000,000   |                                    |   |   |   |
|                                     |                                     |                           |               |                                    |   |   |   |

**Remarks:**  
The Capital Expenditure Envelop includes Constituency Projects.

8. Finally as earlier mentioned, preparation of 2024 budget proposals by individual agencies is to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the submission of the final draft of the reviewed and updated MTSS Report should be along with the 2024 Budget Proposals on or before Thursday, 21<sup>st</sup> September, 2023 and Bilateral Discussion will commence on Monday, 25<sup>th</sup> September, 2023.

9. Please accept my esteemed regards.

Aminu Adamu Ringim  
(Permanent Secretary)  
For: Honourable Commissioner



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The Honourable Commissioner,  
Ministry of Water Resources,  
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| 2024-2026 Sector Indicative Envelop  |  |                           |               |                                    |   |   |   |
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|  |  | Personnel                 | Overhead      |                                    |   |   |   |
| 0252   | Water and Sanitation Sector              | 449,800,000               | 3,000,000,000 | 5,660,000,000                      | 9,109,800,000                                     | 9,972,000,000                                     | 10,858,000,000                                    |
| 025200100100   | Ministry of Water Resources              | 20,900,000                | 2,940,000,000 |                                    |   |   |   |
| 025210200100   | Jigawa state Water Board                 | 191,000,000               | 32,000,000    |                                    |   |   |   |
| 025210300100   | Rural Water Supply and Sanitation Agency | 32,900,000                | 10,000,000    |                                    |   |   |   |
| 025210400100   | Small Town Water Supply Agency           | 205,000,000               | 18,000,000    |                                    |   |   |   |
| <b>Remarks:</b><br>The Capital Expenditure Envelop includes Constituency Projects. |  |                           |               |                                    |   |   |   |

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|  |   | Personnel                 | Overhead      |                                    |   |   |   |
| 05-630/170   | Education Sector                                    | 35,311,400,000            | 6,473,800,000 | 27,600,000,000                     | 69,385,200,000                                    | 73,860,000,000                                    | 78,030,000,000                                    |
| 51700100100  | Ministry of Education, Science & Technology         | 5,460,000,000             | 2,760,000,000 |                                    |   |   |   |
| 51700100200  | State Educational Inspectorate & Monitoring Unit    | 1,260,000                 | 21,600,000    |                                    |   |   |   |
|  | Ministry of Basic Education                         | 7,000,000                 | 18,000,000    |                                    |   |   |   |
| 51700300100  | State Universal Basic Education Board               | 405,000,000               | 711,000,000   |                                    |   |   |   |
| 51700300103  | Inspectorate Headquarters & Zones                   | 231,000,000               | -             |                                    |   |   |   |
| 51700400100  | Local Education Authority                           | 21,500,000,000            | -             |                                    |   |   |   |
| 51700800100  | Library Board                                       | 52,600,000                | 3,000,000     |                                    |   |   |   |
| 51701000100  | Agency for Mass Education                           | 83,300,000                | 6,000,000     |                                    |   |   |   |
| 51701100100  | Nomadic Education Agency                            | 582,000,000               | 18,400,000    |                                    |   |   |   |
| 51701800100  | Jigawa State Polytechnic                            | 851,000,000               | 160,000,000   |                                    |   |   |   |
| 51701800200  | Binyaminu Usman Polytechnic, Hadejia                | 620,000,000               | 74,000,000    |                                    |   |   |   |
| 51701900100  | Jigawa State College of Education                   | 1,390,000,000             | 130,000,000   |                                    |   |   |   |
| 51702100100  | Sule Lamido University                              | 1,270,000,000             | 780,000,000   |                                    |   |   |   |
| 51705500100  | Science & Technical Education Board                 | 700,000,000               | 640,000,000   |                                    |   |   |   |
| 51705600100  | Jigawa State Scholarship Board                      | 8,640,000                 | 21,600,000    |                                    |   |   |   |
| 51705600200  | Dutse Model / Capital School                        | 193,000,000               | 200,000,000   |                                    |   |   |   |
| 51706000100  | Jigawa State College of Education and Legal Studies | 497,000,000               | 138,000,000   |                                    |   |   |   |
| 51706100100  | Institute of Information Technology                 | 265,000,000               | 166,000,000   |                                    |   |   |   |
| 51706300100  | Islamic Education Bureau                            | 1,050,000,000             | 584,000,000   |                                    |   |   |   |
| 51706400100  | Bamaina Academy                                     | 10,600,000                | 7,200,000     |                                    |   |   |   |
| 51706500100  | Jigawa State College of Remedial Studies            | 134,000,000               | 35,000,000    |                                    |   |   |   |
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### **The Medium-Term Sector Strategies**

4. 2024 – 2026 MTSS Sectors 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, 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 (12-point agenda, which is in line with CDF II & III) shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry of Budget). Therefore, while adopting 2024-2026 should

be exactly the same format with previous year, the road-map would also be the same involving the following among other things:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II and the Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).
- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in form of on-going projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;
- Though the resource envelop may not be adequate to finance your proposed initiatives, however prioritization mechanism should be used to select the projects with huge return on investment. As the current inflation rate in Nigeria is over 20%, realistic costing or resource allocation is critical, with a clear and transparent manner phased over the medium-term (2024 – 2026) considering existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budget realism process;
- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;
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### **The MTSS Format**

5. As earlier indicated, the same Log frame template used to develop the current sector plans is to be maintained. The template captures in a table format all the essential requirements needed to establish the CDF-Budget link. These include the medium-term goals and objectives; the key initiatives in terms of projects and programmes that would deliver the stated goals and objectives; indicative costing with specific time-lines; immediate outputs and envisaged outcomes defined in a SMART manner. All these elements have been explained in paragraph 4 above.

6. As a matter of emphasis, projects and programmes must consider the existing budget commitments and their relevance to the attainment of the overall sectoral policy objectives. The **linkage** between the **initiatives** identified in the documentation should be clearly visible with the overall sectoral objectives as captured in the CDF II otherwise what would feed into the budget from the medium-term plans may not necessarily deliver CDF II objectives. It is important to note that depending on the extent of resources constrains and progress achieved so far in budget implementation as might have been informed by the performance review, it may possibly to undertake a **re-prioritization** of the sectoral policy objectives & targets identified in the CDF II. Where this is done, it should be clearly highlighted in the reviewed / updated MTSS documentations.

### **Indicative Resource Envelopes**

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While

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Sectors should also ensure that, a strategic resource allocation is in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers.

### 2024-2026 Sector Indicative Envelop

| Org. Codes   | Organizations  | 2024 Recurrent Allocation |               | 2024 Sectoral Allocation (Capital) | Sector, Total Allocation / Whole Components, 2024 | Sector, Total Allocation / Whole Components, 2025 | Sector, Total Allocation / Whole Components, 2026 |
|--------------|--|---------------------------|---------------|------------------------------------|---|---|---|
|              |  | Personnel                 | Overhead      |                                    |   |   |   |
| 05210        | Health Sector  | 14,378,700,000            | 2,627,200,000 | 17,600,000,000                     | 34,605,900,000                                    | 36,700,000,000                                    | 39,580,000,000                                    |
| 52100100100  | Ministry of Health                                     | 1,800,000,000             | 623,500,000   |                                    |   |   |   |
| 52100100110  | Babura General Hospital                                | 292,000,000               | 115,400,000   |                                    |   |   |   |
| 52100100111  | Birnin Kudu General Hospital                           | 564,000,000               | 110,000,000   |                                    |   |   |   |
| 52100100112  | Birniwa General Hospital                               | 203,000,000               | 110,400,000   |                                    |   |   |   |
| 52100100113  | Dutse General Hospital                                 | 675,000,000               | 168,800,000   |                                    |   |   |   |
| 52100100114  | Gumel General Hospital                                 | 403,000,000               | 120,000,000   |                                    |   |   |   |
| 52100100115  | Gwaram Cottage Hospital                                | 163,000,000               | 54,000,000    |                                    |   |   |   |
| 52100100116  | Hadejia General Hospital                               | 777,000,000               | 190,200,000   |                                    |   |   |   |
| 52100100117  | Hadejia Tuberculosis and Leprosy Hospital              | 57,600,000                | 9,600,000     |                                    |   |   |   |
| 52100100118  | Jahun General Hospital                                 | 375,000,000               | 136,400,000   |                                    |   |   |   |
| 52100100119  | Kafin Hausa (Bulangu) Cottage Hospital                 | 139,000,000               | 25,200,000    |                                    |   |   |   |
| 52100100120  | Kafin Hausa General Hospital                           | 208,000,000               | 54,000,000    |                                    |   |   |   |
| 52100100121  | Kazaure General Hospital                               | 472,000,000               | 126,800,000   |                                    |   |   |   |
| 52100100122  | Kazaure Psychiatric Hospital                           | 42,000,000                | 8,400,000     |                                    |   |   |   |
| 52100100123  | Ringim General Hospital                                | 384,000,000               | 80,400,000    |                                    |   |   |   |
| 52100300100  | Primary Health Care Development Agency                 | 92,100,000                | 155,000,000   |                                    |   |   |   |
|              | Primary Health Care Development LGA Management Offices | 6,100,000,000             | -             |                                    |   |   |   |
| 052110400103 | Office of the Provost College of Nursing Science       | 459,000,000               | 57,600,000    |                                    |   |   |   |
| 52110400107  | Collage of Nursing Science Birnin Kudu                 |                           | 87,200,000    |                                    |   |   |   |
| 52110400109  | Collage of Nursing Science Hadejia                     |                           | 32,000,000    |                                    |   |   |   |
| 052110400111 | Collage of Nursing Science Babura                      |                           | 63,200,000    |                                    |   |   |   |
| 52110600100  | School of Health Technology                            | 232,000,000               | 111,500,000   |                                    |   |   |   |
| 52111600100  | Rasheed Shekoni Specialist Hospital                    | 941,000,000               | 184,000,000   |                                    |   |   |   |

**Remarks:**

The Capital Expenditure Envelop includes Constituency Projects.

8. Finally as earlier mentioned, preparation of 2024 budget proposals by individual agencies is to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the submission of the final draft of the reviewed and updated MTSS Report should be along with the 2024 Budget Proposals on or before Thursday, 21<sup>st</sup> September, 2023 and Bilateral Discussion will commence on Monday, 25<sup>th</sup> September, 2023.

9. Please accept my esteemed regards.

Aminu Adamu Ringim  
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 For: Honourable Commissioner



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Ref: DOB/PLN/MTSS/V.I/24

Date: 07<sup>th</sup> September, 2023  
21<sup>st</sup> Safar 1445 A.H

The Honourable Commissioner,  
Ministry of Lands, Housing, Urban & Regional Planning Development,  
Dutse, Jigawa State.

## 2024 – 2026 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

### **Introduction**

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies is developed annually to guide the development of annual budget. As we always want to make our budget process a scientific one, we always want to link our annual budget with our medium-term objectives, leading to achieving our global goals in the CDF. This is in line with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law* (Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provides for Medium Term Expenditure Plans as the “framework for government’s fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2022-2024 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, in which the unachieved targets will be roll over to the next MTSS., for review and update. The purpose of this circular is therefore to provide further guidelines and “sector envelops” for the roll-over of the current medium-term sector plans to produce the 2024 – 2026 versions of the MTSS.

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| 2024-2026 Sector Indicative Envelop  |  |                           |             |                                    |   |   |   |
|--|--|---------------------------|-------------|------------------------------------|---|---|---|
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|  |  | Personnel                 | Overhead    |                                    |   |   |   |
| 02600  | Urban & Regional. Planning Sector                  | 258,600,000               | 118,200,000 | 3,200,000,000                      | 3,576,800,000                                     | 4,019,000,000                                     | 5,137,000,000                                     |
| 026000100100   | Mini of Lands, Housing, Urban Dev. & Reg. Planning | 83,800,000                | 18,000,000  |                                    |   |   |   |
| 026000200100   | Jigawa State Housing Authority                     | 13,600,000                | 21,000,000  |                                    |   |   |   |
| 026000300100   | Urban Development Board                            | 63,900,000                | 19,200,000  |                                    |   |   |   |
| 026000400100   | Dutse Capital Development Authority (DCDA)         | 97,300,000                | 60,000,000  |                                    |   |   |   |
| <b>Remarks:</b><br>The Capital Expenditure Envelop includes Constituency Projects. |  |                           |             |                                    |   |   |   |

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Date: 07<sup>th</sup> September, 2023  
21<sup>st</sup> Safar 1445 A.H

The Honourable Commissioner,  
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## 2024 – 2026 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

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|                                     |  | Personnel                 | Overhead   |                                    |   |   |   |
| 0220                                | Commerce & investment Sector                       | 116,820,000               | 39,000,000 | 3,300,000,000                      | 3,455,820,000                                     | 3,762,000,000                                     | 3,681,000,000                                     |
| 22200100100                         | Ministry of Commerce, Industries and Co-operatives | 96,400,000                | 18,000,000 |                                    |   |   |   |
| 22200100200                         | Mineral Resources Development Agency               | 13,100,000                | 3,000,000  |                                    |   |   |   |
| 22200100300                         | State Investment Promotion Agency                  | 7,320,000                 | 18,000,000 |                                    |   |   |   |
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### **The Medium-Term Sector Strategies**

4. 2024 – 2026 MTSS Sectors 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, 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 (12-point agenda, which is in line with CDF II & III) shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry of Budget). Therefore, while adopting 2024-2026 should

be exactly the same format with previous year, the road-map would also be the same involving the following among other things:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II and the Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).
- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in form of on-going projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;
- Though the resource envelop may not be adequate to finance your proposed initiatives, however prioritization mechanism should be used to select the projects with huge return on investment. As the current inflation rate in Nigeria is over 20%, realistic costing or resource allocation is critical, with a clear and transparent manner phased over the medium-term (2024 – 2026) considering existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budget realism process;
- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;
- Ensuring that medium term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resources allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF II.

### **The MTSS Format**

5. As earlier indicated, the same Log frame template used to develop the current sector plans is to be maintained. The template captures in a table format all the essential requirements needed to establish the CDF-Budget link. These include the medium-term goals and objectives; the key initiatives in terms of projects and programmes that would deliver the stated goals and objectives; indicative costing with specific time-lines; immediate outputs and envisaged outcomes defined in a SMART manner. All these elements have been explained in paragraph 4 above.

6. As a matter of emphasis, projects and programmes must consider the existing budget commitments and their relevance to the attainment of the overall sectoral policy objectives. The **linkage** between the **initiatives** identified in the documentation should be clearly visible with the overall sectoral objectives as captured in the CDF II otherwise what would feed into the budget from the medium-term plans may not necessarily deliver CDF II objectives. It is important to note that depending on the extent of resources constrains and progress achieved so far in budget implementation as might have been informed by the performance review, it may possibly to undertake a **re-prioritization** of the sectoral policy objectives & targets identified in the CDF II. Where this is done, it should be clearly highlighted in the reviewed / updated MTSS documentations.

### **Indicative Resource Envelopes**

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While

the given resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation is in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers.

### 2024-2026 Sector Indicative Envelop

| Org. Codes  | Organizations   | 2024 Recurrent Allocation |            | 2024 Sectoral Allocation (Capital) | Sector, Total Allocation / Whole Components, 2024 | Sector, Total Allocation / Whole Components, 2025 | Sector, Total Allocation / Whole Components, 2026 |
|-------------|---|---------------------------|------------|------------------------------------|---|---|---|
|             |   | Personnel                 | Overhead   |                                    |   |   |   |
| 0215        | Agriculture Sector                                      | 915,900,000               | 52,800,000 | 10,800,000,000                     | 11,768,700,000                                    | 13,212,700,000                                    | 14,841,400,000                                    |
| 21500100100 | Ministry of Agriculture & Natural Resources             | 367,000,000               | 24,000,000 |                                    |   |   |   |
| 21502102100 | Jigawa State Agricultural Research Institute            | 126,000,000               | 6,000,000  |                                    |   |   |   |
| 21510200100 | Jigawa State Agricultural & Rural Development Authority | 393,000,000               | 18,000,000 |                                    |   |   |   |
| 21511511500 | Farmers And Herdsman Board                              | 29,900,000                | 4,800,000  |                                    |   |   |   |

**Remarks:**  
The Capital Expenditure Envelop includes Constituency Projects.

8. Finally as earlier mentioned, preparation of 2024 budget proposals by individual agencies is to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the submission of the final draft of the reviewed and updated MTSS Report should be along with the 2024 Budget Proposals on or before Thursday, 21<sup>st</sup> September, 2023 and Bilateral Discussion will commence on Monday, 25<sup>th</sup> September, 2023.

9. Please accept my esteemed regards.

Aminu Adamu Ringim  
(Permanent Secretary)  
For: Honourable Commissioner



# MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Ref: DOB/PLN/MTSS/V.I/24

Date: 07<sup>th</sup> September, 2023  
21<sup>st</sup> Safar 1445 A.H

The Honourable Commissioner,  
Ministry of Environment,  
Dutse, Jigawa State,

## 2024 – 2026 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

### **Introduction**

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies is developed annually to guide the development of annual budget. As we always want to make our budget process a scientific one, we always want to link our annual budget with our medium-term objectives, leading to achieving our global goals in the CDF. This is in line with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law* (Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provides for Medium Term Expenditure Plans as the “framework for government’s fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2022-2024 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, in which the unachieved targets will be roll over to the next MTSS., for review and update. The purpose of this circular is therefore to provide further guidelines and “sector envelops” for the roll-over of the current medium-term sector plans to produce the 2024 – 2026 versions of the MTSS.

3. Although the current CDFII has ended this year, however, it could be serving as the reference document for our targets, in consideration of our various specific sector policy targets. I want emphasise that, MTSS is the only instrument where sectors could link their CDF, sector policy targets and annual budget. Therefore, each sector should carefully articulate its submission in collaboration with all other sub-sector agencies to achieve this. While ensuring the adoption of a common front in the attainment of the overall sectoral policy objectives, this would minimise fragmentation of projects and programmes required in the delivery of sectoral policy objectives.

### **The Medium-Term Sector Strategies**

4. 2024 – 2026 MTSS Sectors 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 envelops, 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 (12-point agenda, which is in line with CDF II & III) shared with all Sectors / MDAs through the State Executive Council. (copies available with the Ministry of Budget). Therefore, while adopting 2024-2026 should be exactly the same format with previous year, the road-map would also be the same involving the following among other things:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II and the Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).
- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in form of on-going projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;
- Though the resource envelop may not be adequate to finance your proposed initiatives, however prioritization mechanism should be used to select the projects with huge return on investment. As the current inflation rate in Nigeria is over 20%, realistic costing or resource allocation is critical, with a clear and transparent manner phased over the medium-term (2024 – 2026) considering existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budget realism process;
- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;
- Ensuring that medium term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resources allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF II.

### **The MTSS Format**

5. As earlier indicated, the same Log frame template used to develop the current sector plans is to be maintained. The template captures in a table format all the essential requirements needed to establish the CDF-Budget link. These include the medium-term goals and objectives; the key initiatives in terms of projects and programmes that would deliver the stated goals and objectives; indicative costing with specific time-lines; immediate outputs and envisaged outcomes defined in a SMART manner. All these elements have been explained in paragraph 4 above.

6. As a matter of emphasis, projects and programmes must consider the existing budget commitments and their relevance to the attainment of the overall sectoral policy objectives. The **linkage** between the **initiatives** identified in the documentation should be clearly visible with the overall sectoral objectives as captured in the CDF II otherwise what would feed into the budget from the medium-term plans may not necessarily deliver CDF II objectives. It is important to note that depending on the extent of resources constrains and progress achieved so far in budget implementation as might have been informed by the performance review, it may possibly to undertake a **re-prioritization** of the sectoral policy objectives & targets identified in the CDF II. Where this is done, it should be clearly highlighted in the reviewed / updated MTSS documentations.

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7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants

and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelopes relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

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|                                     |   | Personnel                 | Overhead   |                                    |   |   |   |
| 05350                               | Evironmet Sector                                      | 556,380,000               | 57,600,000 | 3,244,000,000                      | 3,857,980,000                                     | 5,010,900,000                                     | 5,521,600,000                                     |
| 053500100100                        | Ministry of Environment                               | 115,000,000               | 13,200,000 |                                    |   |   |   |
| 053501600100                        | Jigawa State Environmental Protection Agency (JISEPA) | 438,000,000               | 42,000,000 |                                    |   |   |   |
| 053505600100                        | Alternative Energy Agency                             | 3,380,000                 | 2,400,000  |                                    |   |   |   |

**Remarks:**  
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