



# MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 constrains 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.

<b>Name of MDA</b>	<b>11100100101 - Government House</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>49,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>840,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>1,300,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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



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

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Deputy Governor's Office,  
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## 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.
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;

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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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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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<b>Name of MDA</b>	<b>11100100201 - Deputy Governor's Office</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>12,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>340,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>180,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

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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 constrains 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.

<b>Name of MDA</b>	<b>11100100300 - Directorate of Protocol</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>3,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>234,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>0</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>11100100400 - Due Process &amp; Project Monitoring Bureau</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>41,400,000</b>		
<b>Overhead Cost Ceiling</b>	<b>70,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>15,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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;
- 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.

<b>Name of MDA</b>	<b>11100100700 - Pilgrim Welfare Agency</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>29,200,000</b>		
<b>Overhead Cost Ceiling</b>	<b>470,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>0</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>11100800100 - State Emergency Management Agency</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>20,800,000</b>		
<b>Overhead Cost Ceiling</b>	<b>150,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>400,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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;
- 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;
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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 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.

<b>Name of MDA</b>	<b>11101300100 - Administration &amp; Finance Directorate</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>944,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>664,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>900,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

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

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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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For: Honourable Commissioner





**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

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Liaison Office Kaduna,  
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**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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<b>Name of MDA</b>	<b>11101300200 - Liaison Office Kaduna</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>6,240,000</b>		
<b>Overhead Cost Ceiling</b>	<b>12,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

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**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
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**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

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The L.O. c/o Perm. Sec (Admin. & Finance),  
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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.
    - 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 constrains 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.

<b>Name of MDA</b>	<b>11101300300 - Liaison Office Lagos</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>4,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>2,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>11101300500 - Liaison Office Abuja</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>5,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>72,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>11101300600 - Chieftaincy &amp; Religious Affairs Department</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>31,700,000</b>		
<b>Overhead Cost Ceiling</b>	<b>180,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>2,800,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Consitituency Projects		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

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<b>Name of MDA</b>	<b>11101400100 - Research, Evaluation and Political Affairs Directorate</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>4,880,000</b>		
<b>Overhead Cost Ceiling</b>	<b>145,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>0</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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).
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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.
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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 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.

<b>Name of MDA</b>	<b>11101800100 - Special Service Directorate</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>29,200,000</b>		
<b>Overhead Cost Ceiling</b>	<b>870,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>150,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Overhead Envelop excludes Local Government Councils Contributions on Security Services		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>11101800200 - Council Affairs Department</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>500,000</b>		
<b>Overhead Cost Ceiling</b>	<b>12,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>0</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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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    - 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.

<b>Name of MDA</b>	<b>11200100100 - State House of Assembly</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>950,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>2,700,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>800,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

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

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

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>11200100115 - Assembly Service Commission</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>21,700,000</b>		
<b>Overhead Cost Ceiling</b>	<b>116,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>0</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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,  
For: Honourable Commissioner





# MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - 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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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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<b>Name of MDA</b>	<b>12500100100 - Office of the Head of State Civil Service</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>270,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>560,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>30,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Permanent Secretary,  
Establishment and Service Matters 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>12500100200 - Establishment and Service Matters Directorate</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>599,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>9,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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:

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

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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;

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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.
  - 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 constrains 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.

<b>Name of MDA</b>	<b>12500100400 - Directorate of Salary and Pension Administration</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>660,830,000</b>		
<b>Overhead Cost Ceiling</b>	<b>9,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>10,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Permanent Secretary,  
State Pension,  
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 Envelops 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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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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<b>Name of MDA</b>	<b>12500100406 - State Pension</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>1,310,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>0</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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**Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

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<b>Name of MDA</b>	<b>12500100500 - Manpower Development Institute</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>47,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>90,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>10,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>016200100100 - Ministry for Special Duties</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>10,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>12,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>200,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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;

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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.
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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;
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<b>Name of MDA</b>	<b>12500100600 - Guidance and Counselling Department</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>2,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>40,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### Consultations in the Budget 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The State Auditor General,  
Office of the Auditor 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>14000100100 - Office of the Auditor General</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>73,800,000</b>		
<b>Overhead Cost Ceiling</b>	<b>21,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>70,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> September, 2023. MDAs should be strictly guided by the date and time assigned to each, please.

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

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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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
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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.
    - 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 constrains 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.

<b>Name of MDA</b>	<b>14000200100 - Directorate of Local Government Audit</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>68,600,000</b>		
<b>Overhead Cost Ceiling</b>	<b>180,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>70,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 4:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>014000300100 - Jigawa State Audit Service Commission</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>20,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

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

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>14700100100 - Civil Service Commission</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>8,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>30,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>20,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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);
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  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;
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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 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.

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

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>14700200100 - Local Government Service Commission</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>8,200,000</b>		
<b>Overhead Cost Ceiling</b>	<b>620,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>10,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chairman,  
Office of the Chairman and Members LCSC (CRFC),  
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**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 Envelops 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;

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

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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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>14800100100 - State Independent Electoral Commission</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>15,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>308,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 26th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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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For: Honourable Commissioner





# MINISTRY OF BUDGET AND ECONOMIC PLANNING

PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chairman,  
Office of the SIEC Chairman and Members (CRFC),  
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## RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
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- 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

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

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

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

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

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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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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 constrains 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.

<b>Name of MDA</b>	<b>22000100100 - Ministry of Finance</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>361,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>1,800,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>700,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Permanent Secretary,  
Ministry of Budget and Economic Planning,  
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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>22000300100 - Ministry of Budget and Economic Planning</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>45,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>200,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>500,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Permanent Secretary,  
Economic Planning 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 Envelops 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);
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  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 constrains 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.

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

### 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.
- 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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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<b>Name of MDA</b>	<b>22000700100 - Office of the Accountant General</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>2,600,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>40,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The State Accountant General,  
Accountant General Office (CRFC),  
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**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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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.

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

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

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

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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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<b>Name of MDA</b>	<b>022000700107 - Treasury Department (Stabilization Fund Provision)</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>300,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>22000800100 - State Internal Revenue Service</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>68,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>40,800,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>60,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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





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Date: 12<sup>th</sup> September, 2023  
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The Chairman,  
Office of the Chairman State Internal Revenue Service (CRFC),  
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## RE: 2024 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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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<b>Name of MDA</b>	<b>22000800101 - Office of the Chairman State Internal Revenue Service (CRFC)</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>5,500,000</b>		
<b>Overhead Cost Ceiling</b>	<b>0</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Executive Secretary,  
Jigawa State Bureau of Statistics,  
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### Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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  - 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 constrains 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.

<b>Name of MDA</b>	<b>22001200100 - Jigawa State Bureau of Statistics</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>19,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>7,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>100,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>55100100100 - Ministry for Local Government</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>65,600,000</b>		
<b>Overhead Cost Ceiling</b>	<b>250,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>50,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>052100200100 - Jigawa State Agency for the Control of AIDS</b>		
<b>Sector</b>	<b>Administrative Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>3,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>250,000,000</b>		
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>21500100100 - Ministry of Agriculture &amp; Natural Resources</b>		
<b>Sector</b>	<b>Agriculture Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>10,800,000,000</b>		
<b>Projected Personnel Cost</b>	<b>367,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>24,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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.
- 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Director General,  
Jigawa State Agricultural Research 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>21502102100 - Jigawa State Agricultural Research Institute</b>		
<b>Sector</b>	<b>Agriculture Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>126,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>6,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Managing Director,  
Jigawa State Agricultural & Rural Development 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>21510200100 - Jigawa State Agricultural &amp; Rural Development Authority</b>		
<b>Sector</b>	<b>Agriculture Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>393,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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;

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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;
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<b>Name of MDA</b>	<b>21511511500 - Farmers And Herdsman Board</b>		
<b>Sector</b>	<b>Agriculture Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>29,900,000</b>		
<b>Overhead Cost Ceiling</b>	<b>4,800,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>022200100100 - Ministry of Commerce, Industries and Co-operatives</b>		
<b>Sector</b>	<b>Commerce &amp; investment Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>3,300,000,000</b>		
<b>Projected Personnel Cost</b>	<b>96,400,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>022200100200 - Mineral Resources Development Agency</b>		
<b>Sector</b>	<b>Commerce &amp; investment Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>13,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>3,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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;

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  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 constrains 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.

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

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>022700100100 - Jigawa State Agency for Youth Empowerment and Employment</b>		
<b>Sector</b>	<b>Empowerment Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>80,700,000</b>		
<b>Overhead Cost Ceiling</b>	<b>24,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>3,900,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 2nd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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**

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  - 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).
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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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  - 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.

<b>Name of MDA</b>	<b>023400100100 - Ministry of Works &amp; Transport</b>		
<b>Sector</b>	<b>Critical Infrastructure Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>23,400,000,000</b>		
<b>Projected Personnel Cost</b>	<b>175,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>4,232,700,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Overhead Envelop includes Local Government Councils Contributions on Street-lights Maintenance Services and Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>023400400100 - Jigawa Roads Maintenance Agency</b>		
<b>Sector</b>	<b>Critical Infrastructure Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>13,200,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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:

- 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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<b>Name of MDA</b>	<b>023400900100 - Fire Service Directorate</b>		
<b>Sector</b>	<b>Critical Infrastructure Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>88,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>9,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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 envelops 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:

- 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 constrains 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.

<b>Name of MDA</b>	<b>023400800100 - Rural Electricity Board</b>		
<b>Sector</b>	<b>Electrification/Energy Board Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>1,100,000,000</b>		
<b>Projected Personnel Cost</b>	<b>24,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>600,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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);
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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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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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<b>Name of MDA</b>	<b>025200100100 - Ministry of Water Resources</b>		
<b>Sector</b>	<b>Water and Sanitation Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>5,660,000,000</b>		
<b>Projected Personnel Cost</b>	<b>20,900,000</b>		
<b>Overhead Cost Ceiling</b>	<b>2,940,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Overhead Envelop includes Local Government Councils Contributions on Generators Maintenance Services		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Managing Director,  
Jigawa state Water Board,  
Shuwarin, 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;
  - (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 Envelops 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.
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 constrains 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.

<b>Name of MDA</b>	<b>025210200100 - Jigawa state Water Board</b>		
<b>Sector</b>	<b>Water and Sanitation Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>191,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>32,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

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

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

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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:

- 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 constrains 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.

<b>Name of MDA</b>	<b>025210300100 - Rural Water Supply and Sanitation Agency</b>		
<b>Sector</b>	<b>Water and Sanitation Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>32,900,000</b>		
<b>Overhead Cost Ceiling</b>	<b>10,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	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
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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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>025210400100 - Small Town Water Supply Agency</b>		
<b>Sector</b>	<b>Water and Sanitation Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>205,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	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.

## 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

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<b>Name of MDA</b>	<b>026000100100 - Ministry of Lands, Housing, Urban Dev. &amp; Reg. Planning</b>		
<b>Sector</b>	<b>Urban &amp; Regional. Planning Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>3,200,000,000</b>		
<b>Projected Personnel Cost</b>	<b>83,800,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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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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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - 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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  - 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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### 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.

<b>Name of MDA</b>	<b>026000200100 - Jigawa State Housing Authority</b>		
<b>Sector</b>	<b>Urban &amp; Regional. Planning Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>13,600,000</b>		
<b>Overhead Cost Ceiling</b>	<b>21,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>026000300100 - Urban Development Board</b>		
<b>Sector</b>	<b>Urban &amp; Regional. Planning Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>63,900,000</b>		
<b>Overhead Cost Ceiling</b>	<b>19,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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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Permanent Secretary,  
For: Honourable Commissioner



**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
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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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  - 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;

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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>Name of MDA</b>	<b>026000400100 - Dutse Capital Development Authority (DCDA)</b>		
<b>Sector</b>	<b>Urban &amp; Regional. Planning Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>97,300,000</b>		
<b>Overhead Cost Ceiling</b>	<b>60,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

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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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>031800500100 - High Court of Justice</b>		
<b>Sector</b>	<b>Law &amp; Justice Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>1,480,000,000</b>		
<b>Projected Personnel Cost</b>	<b>533,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>386,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>480,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chief Registrar,  
Sharia Court of Appeal,  
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 Envelops 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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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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<b>Name of MDA</b>	<b>031800600100 - Sharia Court of Appeal</b>		
<b>Sector</b>	<b>Law &amp; Justice Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>1,040,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>300,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>850,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

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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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>031801100100 - Judicial Service Commission</b>		
<b>Sector</b>	<b>Law &amp; Justice Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>125,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>65,700,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>50,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>032600100100 - Ministry of Justice</b>		
<b>Sector</b>	<b>Law &amp; Justice Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>180,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>48,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>60,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>032600200200 - Justice Sector and Law Reform Commission</b>		
<b>Sector</b>	<b>Law &amp; Justice Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>33,400,000</b>		
<b>Overhead Cost Ceiling</b>	<b>9,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>20,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Executive Secretary,  
Jigawa State Anti-Corruption 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 Envelops 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:

- 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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<b>Name of MDA</b>	<b>032600300301 - Jigawa State Anti-Corruption Commission</b>		
<b>Sector</b>	<b>Law &amp; Justice Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>40,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>20,000,000</b>		
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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**  
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**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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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**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;
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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 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.

<b>Name of MDA</b>	<b>051400100100 - Min. of Women Affairs &amp; Social Development</b>		
<b>Sector</b>	<b>Women Affairs and Social Dev.</b>		
<b>Sector Envelop for MTSS MDAs</b>			
<b>Projected Personnel Cost</b>	<b>51,500,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>1,100,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The capital expenditure envelop includes provision for Nigeria for Women Project and others Social Progr		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>051400200100 - Jigawa State Rehabilitation Board</b>		
<b>Sector</b>	<b>Women Affairs and Social Dev.</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>274,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>45,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>1,400,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The capital expenditure envelop includes provision for Nigeria for Women Project and others Social Progr		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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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    - 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.

<b>Name of MDA</b>	<b>51700100100 - Ministry of Education, Science &amp; Technology</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>27,600,000,000</b>		
<b>Projected Personnel Cost</b>	<b>5,460,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>2,760,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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)
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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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51700100200 - State Educational Inspectorate &amp; Monitoring Unit</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>1,260,000</b>		
<b>Overhead Cost Ceiling</b>	<b>21,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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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## 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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,  
For: Honourable Commissioner



**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Permanent Secretary,  
Ministry of Basic Education,  
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**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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  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;
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<b>Name of MDA</b>	<b>051700100100 - Ministry of Basic Education</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>7,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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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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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

### 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51700300100 - State Universal Basic Education Board</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>405,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>711,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Consituency Projects and Overhead Envelop includes Institutional Feeding		
<b>Schedule of Bilateral Discussion</b>	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.

- 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

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<b>Name of MDA</b>	<b>51700300103 - Inspectorate Headquarters &amp; Zones</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>231,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>0</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chairman (SUBEB)  
Local Education Authority,  
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:
  - (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 Envelops 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
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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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  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 constrains 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.

<b>Name of MDA</b>	<b>51700400100 - Local Education Authority</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>21,500,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>0</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>51700800100 - Library Board</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>52,600,000</b>		
<b>Overhead Cost Ceiling</b>	<b>3,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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);
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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 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.

<b>Name of MDA</b>	<b>51701000100 - Agency for Mass Education</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>83,300,000</b>		
<b>Overhead Cost Ceiling</b>	<b>6,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51701100100 - Nomadic Education Agency</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>582,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>18,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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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    - 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;
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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 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.

<b>Name of MDA</b>	<b>51701800100 - Jigawa State Polytechnic</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>851,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>160,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51701800200 - Binyaminu Usman Polytechnic, Hadejia</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>620,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>74,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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,  
For: Honourable Commissioner



**MINISTRY OF BUDGET AND ECONOMIC PLANNING**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Provost,  
Jigawa State College of Education,  
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**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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<b>Name of MDA</b>	<b>51701900100 - Jigawa State College of Education</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>1,390,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>130,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

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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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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
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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.
    - 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 constrains 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.

<b>Name of MDA</b>	<b>51702100100 - Sule Lamido University</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>1,270,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>780,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51705500100 - Science &amp; Technical Education Board</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>700,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>640,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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**  
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DOB/BGT/S/262/24/V.I

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51705600100 - Jigawa State Scholarship Board</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>8,640,000</b>		
<b>Overhead Cost Ceiling</b>	<b>21,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (iii) Provide you with preliminary Sector Envelops 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 constrains 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.

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<b>Name of MDA</b>	<b>51705600200 - Dutse Model / Capital School</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>193,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>200,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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);
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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 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.

<b>Name of MDA</b>	<b>51706000100 - Jigawa State College of Education and Legal Studies</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>497,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>138,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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**

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>51706100100 - Institute of Information Technology</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>265,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>166,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
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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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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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    - 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.

<b>Name of MDA</b>	<b>51706300100 - Islamic Education Bureau</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>1,050,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>584,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 3:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Director,  
Bamaina Academy,  
Dutse, Jigawa State.

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

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>51706400100 - Bamaina Academy</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>10,600,000</b>		
<b>Overhead Cost Ceiling</b>	<b>7,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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:

- 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;
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<b>Name of MDA</b>	<b>51706500100 - Jigawa State College of Remedial Studies</b>		
<b>Sector</b>	<b>Education Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>134,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>35,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 3rd Oct., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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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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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>52100100100 - Ministry of Health</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>17,600,000,000</b>		
<b>Projected Personnel Cost</b>	<b>1,800,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>623,500,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	Date: - 4th 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.

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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>52100100110 - Babura General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>292,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>11,5400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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.
    - 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 constrains 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.

<b>Name of MDA</b>	<b>52100100111 - Birnin Kudu General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>564,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>110,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

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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 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.

<b>Name of MDA</b>	<b>52100100112 - Birniwa General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>203,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>110,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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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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 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.

<b>Name of MDA</b>	<b>52100100113 - Dutse General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>675,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>168,800,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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:
  - (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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>52100100114 - Gumel General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>403,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>120,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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;
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<b>Name of MDA</b>	<b>52100100115 - Gwaram Cottage Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>163,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>54,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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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- 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>52100100116 - Hadejia General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>777,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>190,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chief Medical Officer,  
Hadejia Tuberculosis and Leprosy Hospital,  
Hadejia, Jigawa State.

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

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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<b>Name of MDA</b>	<b>52100100117 - Hadejia Tuberculosis and Leprosy Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>57,600,000</b>		
<b>Overhead Cost Ceiling</b>	<b>9,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
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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.
  - 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 constrains 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.

<b>Name of MDA</b>	<b>52100100118 - Jahun General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>375,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>136,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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 constrains 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;
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### Resources Expectations and Budget Ceilings.

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<b>Name of MDA</b>	<b>52100100119 - Kafin Hausa (Bulangu) Cottage Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>139,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>25,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chief Medical Officer,  
Kafin Hausa General Hospital,  
K/hausu, 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 Envelops 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);
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  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 constrains 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.

<b>Name of MDA</b>	<b>52100100120 - Kafin Hausa General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>208,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>54,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

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 Envelops 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 constrains 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.

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<b>Name of MDA</b>	<b>52100100121 - Kazaure General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>472,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>126,800,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Chief Medical Officer,  
Kazaure Psychiatric Hospital,  
Kazaure, 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 Envelops 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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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 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.

<b>Name of MDA</b>	<b>52100100122 - Kazaure Psychiatric Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>42,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>8,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>52100100123 - Ringim General Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>384,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>80,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 27th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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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    - 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.

<b>Name of MDA</b>	<b>52100300100 - Primary Health Care Development Agency</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>92,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>155,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>	<b>The Capital Envelop includes Constituency Projects</b>		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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)
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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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>- Primary Health Care Development LGA Management Offices</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>6,100,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>0</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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,  
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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Provost,  
Office of the Provost College of Nursing Sciece,  
B/kudu, Jigawa State.

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

### Introduction

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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 envelops 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

- 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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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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<b>Name of MDA</b>	<b>052110400103 - Office of the Provost College of Nursing Sciece</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>459,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>57,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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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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 envelops 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 constrains 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.

<b>Name of MDA</b>	<b>52110400107 - Collage of Nursing Sceince Birnin Kudu</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>87,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 envelops 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;
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<b>Name of MDA</b>	<b>52110400109 - Collage of Nursing Sceince Hadejia</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>32,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 11:00AM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

The Provost,  
Collage of Nursing Sceince Babura,  
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:
  - (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 Envelops 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 envelops 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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  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 constrains 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.

<b>Name of MDA</b>	<b>052110400111 - Collage of Nursing Science Babura</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>63,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>52110600100 - College of Health Science and Technology Jahun</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>232,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>111,500,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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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 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.

<b>Name of MDA</b>	<b>52111600100 - Rasheed Shekoni Specialist Hospital</b>		
<b>Sector</b>	<b>Health Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>941,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>184,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 4th Oct., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

<b>Name of MDA</b>	<b>052300100100 - Ministry of Information Youths, Sports and Culture</b>		
<b>Sector</b>	<b>Information Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>98,100,000</b>		
<b>Overhead Cost Ceiling</b>	<b>50,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>250,000,000</b>		
<b>Proposed Establishments</b>	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		
<b>Remarks</b>	The Capital Envelop includes Constituency Projects		
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group B (Dir. Budget Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
  - (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 Envelops 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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    - 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.

<b>Name of MDA</b>	<b>052300200100 - History and Culture Bureau</b>		
<b>Sector</b>	<b>Information Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>24,200,000</b>		
<b>Overhead Cost Ceiling</b>	<b>9,600,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>40,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group D (Dir. SDGs Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>052300300100 - Jigawa State Television</b>		
<b>Sector</b>	<b>Information Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>82,300,000</b>		
<b>Overhead Cost Ceiling</b>	<b>25,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>70,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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;
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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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**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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- b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2024;
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<b>Name of MDA</b>	<b>052300400100 - Jigawa State Broadcasting Corporation (Radio)</b>		
<b>Sector</b>	<b>Information Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>108,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>35,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>60,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group C (Dir. M&amp;E Office)</b>

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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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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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  - (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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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 constrains 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.

<b>Name of MDA</b>	<b>052300500100 - Jigawa State Printing Press</b>		
<b>Sector</b>	<b>Information Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>0</b>		
<b>Overhead Cost Ceiling</b>	<b>7,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>40,000,000</b>		
<b>Proposed Establishments</b>			
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>052300700100 - Jigawa State Sports Council</b>		
<b>Sector</b>	<b>Information Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>107,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>140,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>	<b>35,000,000</b>		
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 25th Sept. 2023</b>	<b>Time: - 4:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

Permanent Secretary,  
Ministry of Environment,  
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 Envelops 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 constrains 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.

<b>Name of MDA</b>	<b>053500100100 - Ministry of Environment</b>		
<b>Sector</b>	<b>Evironmet Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>115,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>13,200,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 10:00AM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> 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

- The purpose of this circular is to:
  - 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;
  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
  - Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
  - Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with National Chart of Account.
- 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

- 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:
  - 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 constrains 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.

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<b>Name of MDA</b>	<b>053501600100 - Jigawa State Environmental Protection Agency (JISEPA)</b>		
<b>Sector</b>	<b>Evironmet Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>438,000,000</b>		
<b>Overhead Cost Ceiling</b>	<b>42,000,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 12:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)

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

Date: 12<sup>th</sup> September, 2023  
27<sup>th</sup> Safar, 1445AH

Executive Secretary,  
Alternative Energy Agency,  
Dutse, Jigawa State.

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

### Introduction

- The purpose of this circular is to:
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  - Provide some of the major Government priorities in the ensuing year as well as the key administrative guidelines for the preparation of your proposals;
  - Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
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  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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### 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.

<b>Name of MDA</b>	<b>053505600100 - Alternative Energy Agency</b>		
<b>Sector</b>	<b>Evironmet Sector</b>		
<b>Sector Envelop for MTSS MDAs</b>	<b>0</b>		
<b>Projected Personnel Cost</b>	<b>3,380,000</b>		
<b>Overhead Cost Ceiling</b>	<b>2,400,000</b>		
<b>Cap. Exp. Ceiling for Non-MTSS MDAs</b>			
<b>Proposed Establishments</b>	<b>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</b>		
<b>Remarks</b>			
<b>Schedule of Bilateral Discussion</b>	<b>Date: - 28th Sept., 2023</b>	<b>Time: - 2:00PM</b>	<b>Venue: - Group A (P.S Office)</b>

### 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 21<sup>st</sup> 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 21<sup>st</sup> September, 2023. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 16<sup>th</sup> 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