



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: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011100100100 - Government House		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	56,300,000		
Overhead Cost Ceiling	2,114,634,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	4,700,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	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 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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Name of MDA	011100100200 - Deputy Governor's Office		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	10,200,000		
Overhead Cost Ceiling	358,270,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	200,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



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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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011111300100 - Directorate of Protocol		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	4,290,000		
Overhead Cost Ceiling	410,300,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025;
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011101000100 - Due Process & Project Monitoring Bureau		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	39,800,000		
Overhead Cost Ceiling	130,398,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	40,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	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 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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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12. Please accept our sincere regards.

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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2. The preparation of 2025 – 2027 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 2025 bilateral budget discussions.

Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011103700100 - Pilgrim Welfare Agency		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	26,300,000		
Overhead Cost Ceiling	2,294,657,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 12:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011100800100 - Jigawa State Agency for the Control of AIDS		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	-		
Overhead Cost Ceiling	3,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 26th September, 2024	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 Budget Proposals in accordance with the attached templates as listed below:

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

Executive Secretary
Jigawa State Agricultural Research Institute,
Dutse, Jigawa State.

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011100900100 - Jigawa State Agricultural Research Institute		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	146,000,000		
Overhead Cost Ceiling	18,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	947,310,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 24th September, 2024	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

Executive Chairman
Jigawa State Public Complaints and Anti Corruption Commission,
Dutse, Jigawa State.

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agender of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011100900100 - Jigawa State Public Complaints and Anti Corruption Commission		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	15,500,000		
Overhead Cost Ceiling	40,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	200,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	Time: - 3:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Permanent Secretary,
Office of the SSG Admin & Finance Directorate,
Dutse, Jigawa State.

RE: 2025 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Name of MDA	016100100100 - Office of the SSG Admin & Finance Directorate		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	976,000,000		
Overhead Cost Ceiling	734,685,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	900,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 11:00AM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

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of critical manpower shortages. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016102100200 - Jigawa State Liaison Office Kaduna		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	6,400,000		
Overhead Cost Ceiling	6,000,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

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Name of MDA	016102100300 - Jigawa State Liaison Office Lagos		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	7,440,000		
Overhead Cost Ceiling	9,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 2:00PM	Venue: - Group C (Dir. M&E Office)

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016102100400 - Jigawa State Liaison Office Kano		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	-		
Overhead Cost Ceiling	3,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016102100500 - Jigawa State Liaison Office Abuja		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	6,170,000		
Overhead Cost Ceiling	100,900,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	0		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 12:00PM	Venue: - Group C (Dir. M&E Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

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Name of MDA	016100200100 - Chieftaincy & Religious Affairs Department		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	37,000,000		
Overhead Cost Ceiling	414,600,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	1,500,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks	The Capital Envelop includes Constituency Projects		
Schedule of Bilateral Discussion	Date: - 19th September, 2024	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 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016100300100 - Research, Evaluation and Political Affairs Directorate		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	8,550,000		
Overhead Cost Ceiling	235,400,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	50,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 12:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

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

Date: 3rd September, 2024
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Name of MDA	016100400100 - Special Service Directorate		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	31,500,000		
Overhead Cost Ceiling	1,158,729,000		
Cap. Exp. Ceiling for Non-MTSS MDAs	200,000,000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks	The Overhead Envelop includes Local Government Councils Contributions on Security Services		
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 12:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Permanent Secretary
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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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agender of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

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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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016100500100 - Council Affairs Department		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	-		
Overhead Cost Ceiling	12000000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 2:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Commandant
Jigawa State Hisbah Board,
Dutse, Jigawa State.

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

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Name of MDA	016100600100 - Jigawa State Hisbah Board		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	10000000		
Overhead Cost Ceiling	60000000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: -	Venue: -

Consultations in the Budget Process

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016200100100 - Ministry of Special Duties		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	14300000		
Overhead Cost Ceiling	32000000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 23rd September, 2024	Time: - 3:00PM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agender of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	016200200100 - State Emergency Management Agency		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	20900000		
Overhead Cost Ceiling	33000000		
Cap. Exp. Ceiling for Non-MTSS MDAs	4500000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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Name of MDA	016200300100 - Guidance and Counselling Department		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	2480000		
Overhead Cost Ceiling	11800000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 11:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	011200300100 - State House of Assembly		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	438000000		
Overhead Cost Ceiling	4257000000		
Cap. Exp. Ceiling for Non-MTSS MDAs	2000000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 3:00PM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 5 New Recruitment/ Transfer of Service;

Bilateral Discussions

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Chairman
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Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	82900000		
Overhead Cost Ceiling	130000000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 2:00PM	Venue: - Group B (Dir. Budget Office)

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Head of Service
Office of the Head of State Civil Service,
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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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	012500100100 - Office of the Head of State Civil Service		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	229000000		
Overhead Cost Ceiling	563925000		
Cap. Exp. Ceiling for Non-MTSS MDAs	1500000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 10:00AM	Venue: - Group A (P.S Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Permanent Secretary
Establishment and Service Matters Directorate,
Dutse, Jigawa State.

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
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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 2025 FY.
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	012500100200 - Establishment and Service Matters Directorate		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	522000000		
Overhead Cost Ceiling	9600000		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	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 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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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11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Permanent Secretary
Manpower Development and Training Directorate,
Dutse, Jigawa State.

RE: 2025 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

Introduction

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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

3. Even as the preparation of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be fully completed; the draft version, which has tried to incorporate the 12-point Agenda of the new Administration, would still serve as a reference point. Consequently, the sectoral policy objectives and priorities provided in the draft should be considered in 2025 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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 - 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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 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	012500100300 - Manpower Development and Training Directorate		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	-		
Overhead Cost Ceiling	105600000		
Cap. Exp. Ceiling for Non-MTSS MDAs	50000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 10:00AM	Venue: - Group B (Dir. Budget Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. 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.

A handwritten signature in blue ink, appearing to read 'Muhammad Yusha'u', followed by a long horizontal line.

Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
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Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	012500100400 - Directorate of Salary and Pension Administration		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	662000000		
Overhead Cost Ceiling	10600000		
Cap. Exp. Ceiling for Non-MTSS MDAs	20000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	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 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

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

RE: 2025 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS

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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 2025 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals

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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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agender of the present administration.

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Name of MDA	012500100500 - Manpower Development Institute		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	52600000		
Overhead Cost Ceiling	140707000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	Time: - 10:00AM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all inclusive and participatory carrying along all stakeholders. This include liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2025 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 2025 Budget Proposals which is 9th September, 2024. High-level review of the draft proposed budget to be chaired by the Executive Governor, are expected to commence on 9th October, 2024, 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 2025 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2024. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure that they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.

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Muhammad Yusha'u
Permanent Secretary,
For: Honourable Commissioner



MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Permanent Secretary
State Pension,
Dutse, Jigawa State.

RE: 2025 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 2025 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 2025 – 2027 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 2025 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 2025 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 2025 – 2027 MTSS and the 2025 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 way resources are strategically allocated to fund budget initiatives that significantly contributes to the attainment of their sectoral policies. Very importantly, all major ongoing projects and programmes should be prioritised when it comes to resource allocation. Additionally, as you are aware budget proposals should take cognizance of the CDF III that includes 12-point agenda of the present administration.

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 2025 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 2025 FY. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards to 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 2025 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 constraints. We are aware that, Office of the Head of the State Civil Service has requested all MDAs to produce a skill-gap analysis for their respective Agencies identifying critical areas of staff shortages. Additionally, many MDAs have submitted clearance requests to the Head of Service, and some have already been approved for recruitment. While Personnel Cost Proposals for 2025 should be strictly based on post-filled - actual staff position of the August 2024 Payroll Position, a separate template as provided for proposed New Recruitments in 2025 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 2025 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While noting the impact of inflation resource constraints will however, prevents significant expansion of recurrent spending's. This underscores the need for improved spending efficiency as to achieve more budgetary outputs with less resources which is what financial prudence and economy are all about. While this applies to all components of the budget, this is required to more visible in non-personnel recurrent expenditure – which is essentially a consumption expenditure. All MDAs are required to work within their 2025 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.

Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.

- 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 2025 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 2025 – 2027 MTSS and 2025 Capital Expenditure Proposals;
 - b) Ongoing Projects and Programs at advanced stage of completion should be prioritised for completion and commissioning in 2025;
 - 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 2025 FY.
 - e) Proposals for capital expenditure should be aligned with the provided templates

Resources Expectations and Budget Ceilings.

As earlier indicated, the 2025 – 2027 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 proposals based on existing staff as of August 2024 Payroll.

Name of MDA	012500200100 - State Pension		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	860000000		
Overhead Cost Ceiling	0		
Cap. Exp. Ceiling for Non-MTSS MDAs			
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 19th September, 2024	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 2025 – 2027 MTSS and 2025 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase 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 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 2025 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 2025 Approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs therefore need only to complete the 2025 Approved Budget columns, proposal columns for 2025 FY, actual expenditure columns (as at August 2024). Accordingly, all MDAs are hereby requested to prepare and submit their 2025 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 2024 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. It is planned that Bilateral Discussions on the 2025 Budget which commence on **18th September, 2024** 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 **11th September, 2024**. MDAs should be strictly guided by the date and time assigned to each, please.

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MINISTRY OF BUDGET AND ECONOMIC PLANNING

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

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

Date: 3rd September, 2024
30th Safar, 1446AH

The Auditor General
Office of the State Auditor General,
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Name of MDA	014000100100 - Office of the State Auditor General		
Sector	Administrative		
Sector Envelop for MTSS MDAs			
Projected Personnel Cost	76300000		
Overhead Cost Ceiling	48900000		
Cap. Exp. Ceiling for Non-MTSS MDAs	100000000		
Proposed Establishments	To maintain the exact payroll staff as of August, 2024 taking into account promotions and retirements in 2025. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template provides		
Remarks			
Schedule of Bilateral Discussion	Date: - 18th September, 2024	Time: - 3:00PM	Venue: - Group D (Dir. SDGs Office)

Consultations in the Budget Process

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Muhammad Yusha'u
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