MINISTRY OF BUDGET AND ECONOMIC PLANNING
PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State
Tel: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

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

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **<u>medium-term goals</u>** and **<u>objectives</u>** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **<u>initiatives</u>** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **<u>outputs</u>** of the identified initiatives and their eventual **<u>outcomes</u>** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **<u>outcomes</u>** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **<u>well-prioritised</u>** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Critical Infrastructure Sector		**281,700,000**	**1,204,778,000**	**71,191,770,000**	**72,678,248,000**
023400100100	Ministry of Works & Transport		169,000,000	1,179,618,000		
023400400100	Jigawa Roads Maintenance Agency		16,900,000	15,560,000		
023400900100	Fire Service Directorate		95,800,000	9,600,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Water Resources,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **<u>medium-term goals</u>** and **<u>objectives</u>** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **<u>initiatives</u>** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **<u>outputs</u>** of the identified initiatives and their eventual **<u>outcomes</u>** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **<u>outcomes</u>** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **<u>well-prioritised</u>** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Water & Sanitation Sector		**472,100,000**	**4,829,778,000**	**6,504,300,000**	**11,806,178,000**
025200100100	Ministry of Water Resources		20,700,000	4,757,178,000		
025210200100	Jigawa state Water Board		194,000,000	45,000,000		
025210300100	Rural Water Supply and Sanitation Agency		54,400,000	9,800,000		
025210400100	Small Town Water Supply Agency		203,000,000	17,800,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Basic Education,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Education Sector (Basic)		**23,264,100,000**	**2,943,646,000**	**11,708,461,000**	**37,916,207,000**
051700100100	Ministry of Basic Education		50,000,000	1,909,950,000		
051700200100	Agency for Mass Education		79,000,000	6,904,000		
051700300100	Nomadic Education Agency		819,000,000	11,792,000		
051700400100	Library Board		57,100,000	2,650,000		
051700500100	State Universal Basic Education Board		497,000,000	997,350,000		
051700500200	Inspectorate Headquarters & Zones		247,000,000	-		
051700500300	Local Education Authority		21,500,000,000	-		
051700600100	Jigawa State Tsangaya Education Board		15,000,000	15,000,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Higher Education Science and Technology,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

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

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year’s MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Education Sector (Higher)		**14,467,130,000**	**7,828,158,000**	**25,622,259,000**	**47,917,547,000**
056300100100	Ministry of Higher Education, Science & Technology		6,470,000,000	4,481,839,000		
056300100200	State Educational Inspectorate & Monitoring Unit		1,570,000	22,659,000		
056301800100	Jigawa State Polytechnic		945,000,000	155,040,000		
056301800200	Bilyaminu Usman Polytechnic Hadejia		707,000,000	75,480,000		
056301900100	Jigawa State College of Education		1,480,000,000	150,689,000		
056302100100	Sule Lamido University		1,430,000,000	559,850,000		
056305500100	Science & Technical Education Board		705,000,000	915,087,000		
056305600100	Jigawa State Scholarship Board		8,910,000	13,600,000		
056302600100	Dutse Model / Capital School		211,000,000	230,000,000		
056306000100	Jigawa State College of Education and Legal Studies		646,000,000	120,360,000		
056306100100	Institute of Information Technology		289,000,000	111,690,000		
056306300100	Islamic Education Bureau		1,350,000,000	821,664,000		
056306400100	Bamaina Academy		12,100,000	7,000,000		
056306500100	Jigawa State College of Remedial and Advaced Studies		203,000,000	63,200,000		
056306600100	Jigawa State Information Technology and Digital Economy Agency		8,550,000	30,000,000		
056306700100	Jigawa State Senior Secondary Education Board (JSSSEB)		-	50,000,000		
056306800100	Jigawa State Education Resources Agency			20,000,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Health,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Health Sector		**14,949,200,000**	**2,530,775,000**	**18,813,300,000**	**36,293,275,000**
052100100100	Ministry of Health		2,060,000,000	290,000,000		
052100300100	Babura General Hospital		308,000,000	120,600,000		
052100400100	Birnin Kudu General Hospital		611,000,000	119,704,000		
052100500100	Birniwa General Hospital		224,000,000	110,400,000		
052100600100	Dutse General Hospital		651,000,000	142,800,000		
052100700100	Gumel General Hospital		444,000,000	166,000,000		
052100800100	Gwaram Cottage Hospital		183,000,000	106,100,000		
052100900100	Hadejia General Hospital		834,000,000	192,000,000		
052101000100	Hadejia Tuberculosis and Leprosy Hospital		64,500,000	9,600,000		
052101100100	Jahun General Hosptal		394,000,000	133,494,000		
052101200100	Kafin Hausa (Bulangu) Cottage Hospital		148,000,000	23,205,000		
052101300100	Kafin Hausa General Hospital		254,000,000	71,800,000		
052101400100	Kazaure General Hospital		467,000,000	182,000,000		
052101500100	Kazaure Psychiatric Hospital		53,300,000	6,800,000		
052101600100	Ringim General Hospital		424,000,000	97,600,000		
052101700100	Rasheed Shekoni Specialist Hospital		1,230,000,000	214,806,000		
052101900100	Office of the Provost College of Nursing Science		546,000,000	56,500,000		
052102000100	College of Nursing Science Birnin Kudu		-	70,500,000		
052102100100	College of Nursing Science Hadejia		-	28,230,000		
052102200100	College of Nursing Science Babura		-	61,500,000		
052102300100	College of Health Science and Technology Jahun		258,000,000	156,176,000		
052102400100	Primary Health Care Development Agency		95,400,000	150,960,000		
052102402900	Primary Health Care Development LGA Management Office		5,700,000,000	-		
52102500100	Jigawa State Healthcare Management Agency		-	20,000,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

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

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **<u>medium-term goals</u>** and **<u>objectives</u>** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **<u>initiatives</u>** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **<u>outputs</u>** of the identified initiatives and their eventual **<u>outcomes</u>** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **<u>outcomes</u>** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **<u>well-prioritised</u>** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Land, Housing, Urban & Regional Devpt. Sector		**276,700,000**	**97,300,000**	**9,082,410,000**	**9,456,410,000**
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Developmer		84,900,000	14,950,000		
026000200100	Jigawa State Housing Authority		17,600,000	24,750,000		
026000300100	Urban Development Board		67,200,000	20,000,000		
026000400100	Dutse Capital Development Authority (DCDA)		107,000,000	37,600,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Commerce, Industries and Co-operatives,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

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

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies
4. The 2025–2027 MTSS will primarily involve a review and update of the previous year’s MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Commerce Sector		**100,280,000**	**40,500,000**	**2,610,470,000**	**2,751,250,000**
022200100100	Ministry of Commerce, Industries and Co-operatives		79,800,000	18,900,000		
022200200100	Mineral Resources Development Agency		13,600,000	3,600,000		
022200300100	State Investment Promotion Agency		6,880,000	18,000,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Agriculture & Natural Resources,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Agriculture Sector		**1,179,500,000**	**44,700,000**	**10,740,200,000**	**11,964,400,000**
021500100100	Ministry of Agriculture & Natural Resources		322,000,000	22,500,000		
021510200100	Jigawa State Agricultural & Rural Development Authority		800,000,000	15,000,000		
021511500100	Farmers And Herdsman Board		57,500,000	7,200,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

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

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

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

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

6. As a matter of emphasis, projects and programmes must take into account existing budget commitments and their relevance to the attainment of the overall sectoral policy objectives. The **linkage** between the **initiatives** identified in the documentation should be clearly visible with the overall sectoral objectives as captured in the CDF II otherwise what would feed into the budget from the medium-term plans may not necessarily deliver CDF objectives. It is important to note that depending on the extent of resources

constrains and progress achieved so far in budget implementation as might have been informed by the performance review, it may possibly to undertake a **re-prioritization** of the sectoral policy objectives & targets identified in the CDF. Where this is done, it should be clearly highlighted in the reviewed/updated MTSS documentation.

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Environment and Sanitation Sector		**706,000,000**	**49,000,000**	**5,379,110,000**	**6,134,110,000**
053500100100	Ministry of Environment		144,000,000	13,200,000		
053501600100	Jigawa State Environmental Protection Agency (JISEPA)		562,000,000	35,800,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

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: 08033515620, 08032699649; 08039434277; website: www.jsbepd.org

Ref: DOB/PLN/MTSS/V. II/70 **Date:** 22nd August, 2024
18th Safar 1446 A.H

The Honourable Commissioner,
Ministry of Power and Renewable Energy,
Dutse, Jigawa State.

2025 – 2027 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

As one of the critical sectors in the state that contributes towards achieving its development objectives, as usual, Medium Term Sector Strategies are developed annually to guide the development of the annual budget. As our goal is always to make the budget process as scientific and strategic as possible by linking our annual budget to medium-term objectives, which ultimately leads to achieving our global goals, as outlined in the CDF III. This approach aligns with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (*Law No. 5 of 2008) which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provide for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. The performance evaluation for 2023-2025 MTSS has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the new MTSS, where unmet targets will be rolled over for review and update in the upcoming MTSS. The purpose of this circular is to provide further guidelines and "sector envelopes" for rolling over the current medium-term sector plans, leading to the production of the 2025-2027 versions of the MTSS.

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

The Medium-Term Sector Strategies

4. The 2025–2027 MTSS will primarily involve a review and update of the previous year's MTSS, incorporating current priorities and the 12-point agenda, which aligns with the CDF III. Therefore, while maintaining the same format, the road map will also remain consistent, including the following key guides:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF II & III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy etc).

- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in the form of ongoing projects and programmes, however, **ON-GOING PROJECTS** should be given utmost importance, to make sure they are completed. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of the set targets;

- Though the resource envelope may not be adequate to finance your proposed initiatives, however, **prioritization mechanism** should be used to select the projects with huge returns on investment. As the current inflation rate in Nigeria is over 30%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2025 – 2027) taking into account existing commitments and the constraints of the resource envelop for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in budgeting process;

- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;

- Ensuring that medium-term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resource allocation from the given resources envelops among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

The MTSS Format

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

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

Indicative Resource Envelopes

7. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. As usual, the sector resource envelops exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelops relate to whole sectors, efforts was made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

Sectors should also ensure that, a strategic resource allocation in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors from our Sector Desk Officers. A two-day refresher training on MTSS has been scheduled to be held on 27th - 28th August, 2024, at MDI, by 10:00 am, please.

Sector Indicative Envelop

Org. Codes	Organzations	Sector	2025 Recurrent Projections		Sectoral Allocation (Capital)	Total 2025 Sector Allocation
			Personnel	Overhead		
	Power and Energy Sector		**36,000,000**	**623,600,000**	**4,201,720,000**	**4,861,320,000**
023100100100	Ministry of Power and Renewable Energy		-	20,000,000		
023100200100	Rural Electricity Board		29,000,000	600,000,000		
023100300100	Alternative Energy Agency		7,000,000	3,600,000		

8. Finally as earlier mentioned, preparation of 2025 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over, as we are behind schedule. Consequently, the deadline for the submission of the final draft of the reviewed and updated MTSS and the 2025 Budget Proposals is the same: on or before 11th September 2024.

9. Please accept my esteemed regards.

Muhammad Yusha'u
Permanent Secretary
For: Honourable Commissioner