



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/26-28/V. I/04

Date: 28 August, 2025
5th Rabi'I 1447 A.H

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

2026 – 2028 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 the 2024 ASPER has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the 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 2026-2028 MTSS.

3. Although the State Executive Council has yet to approve the Final Version of the CDF III, 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 the State Comprehensive Development Framework (CDF), sector policy targets with 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 minimize the fragmentation of projects and programmes required in the delivery of sectoral policy objectives.

The Medium-Term Sector Strategies

4. The 2026 – 2028 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 III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy and Climate Change 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 23%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2026 – 2028) taking into account existing commitments and the constraints of the resource envelope for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in the budgeting process.
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The MTSS Format

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

For sectors with supporting partners, such as the FCDs, where the MTSS template has been upgraded to a newer version with some enhancements or changes, the use of the new template is acceptable. However, this must not affect or override the use of the State's unified template, which remains the standard.

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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 envelopes exclude existing and other potential aids & 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 drawdowns are expected in the medium term. While the given resource

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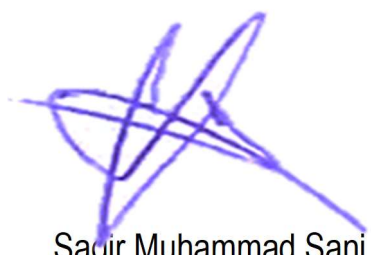
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Sector Indicative Envelop							
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023400000000	Critical Infrastructure Sector	431,779,000	334,000,000	98,459,000,000	99,224,779,000	84,943,571,435	90,131,838,768
023400100100	Ministry of Works & Transport	247,780,000	303,000,000				
023400400100	Jigawa Roads Maintenance Agency	18,259,000	19,000,000				
023400900100	Fire Service Directorate	165,740,000	12,000,000				

Notes: The Capital Envelop includes Constituency Projects.

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Sagir Muhammad Sani
Permanent Secretary
For: Honourable Commissioner



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02520000000	Water & Sanitation Sector	704,734,000	4,931,300,000	9,845,900,000	15,481,934,000	14,492,311,528	15,395,871,000
025200100100	Ministry of Water Resources	29,544,000	4,858,500,000				
025210200100	Jigawa state Water Board	306,200,000	45,000,000				
025210300100	Rural Water Supply and Sanitation Agency	46,030,000	10,000,000				
025210400100	Small Town Water Supply Agency	322,960,000	17,800,000				

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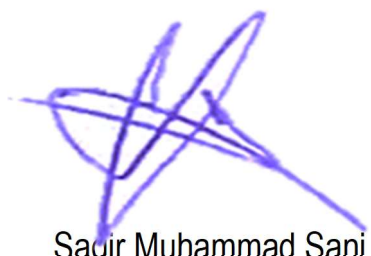
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056300100100	Ministry of Basic Education	80,573,000	2,245,333,000				
056300200100	Agency for Mass Education	137,230,000	7,000,000				
056301800100	Nomadic Education Agency	1,192,100,000	12,000,000				
056301800200	Library Board	68,760,000	6,000,000				
056301900100	State Universal Basic Education Board	883,130,000	1,350,000,000				
056302100100	Inspectorate Headquarters & Zones	402,850,000					
056305500100	Local Education Authority	38,798,000,000					
056305600100	Jigawa State Tsangaya Education Board	17,000,000	34,200,000				

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Sector Indicative Envelop							
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		Personnel	Overhead				
	EDUCATION SECTOR						
056300000000	Higher Education	19,552,239,000	10,111,900,000	38,398,800,000	68,062,939,000	66,312,970,000	72,958,119,000
056300100100	Ministry of Higher Education, Science & Technology	8,253,800,000	3,910,000,000				
056300200100	Jigawa State Educational Quality Assurance Agency (JISEQAA)	13,770,000	24,000,000				
056301800100	Jigawa State Polytechnic	1,359,300,000	160,000,000				
056301800200	Bilyaminu Usman Polytechnic Hadejia	1,022,900,000	100,000,000				
056301900100	Jigawa State College of Education	2,093,400,000	152,000,000				
056302100100	Sule Lamido University	1,674,600,000	987,650,000				
056305500100	Science & Technical Education Board	1,108,900,000	1,170,250,000				
056305600100	Jigawa State Scholarship Board	20,300,000	19,000,000				
056302600100	Dutse Model / Capital School	329,440,000	295,800,000				
056306000100	Jigawa State College of Education and Legal Studies	1,060,700,000	150,000,000				
056306100100	Institute of Information Technology	490,750,000	120,000,000				
056306300100	Islamic Education Bureau	1,727,000,000	850,000,000				
056306400100	Bamaina Academy	14,324,000	7,000,000				
056306500100	Jigawa State College of Remedial and Advanced Studies	281,460,000	135,400,000				
056306600100	Jigawa State Information Technology and Digital Economy Agency	12,199,000	52,600,000				
056306700100	Jigawa State Senior Secondary Education Board (JSSSEB)	14,646,000	100,000,000				
056306800100	Jigawa State Education Resources Agency (JSERD)		1,329,560,000				
056306900100	Khadija University Majia	60,872,000	440,340,000				
056307000100	Jigawa State Teachers Training and Education Leadership Agency	13,878,000	108,300,000				

Notes: The Capital Envelop includes Constituency Projects.

8. Finally, as earlier mentioned, the preparation of 2026 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over. Consequently, the deadline for the submission of the final draft of the reviewed & updated MTSS and the 2026 Budget Proposals is the same date on or **before 22nd September, 2025.**

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Sagir Muhammad Sani
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/26-28/V. I/04

Date: 28 August, 2025
5th Rabi'I 1447 A.H

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

2026 – 2028 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Introduction

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2. The performance evaluation for the 2024 ASPER has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the 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 2026-2028 MTSS.

3. Although the State Executive Council has yet to approve the Final Version of the CDF III, 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 the State Comprehensive Development Framework (CDF), sector policy targets with 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 minimize the fragmentation of projects and programmes required in the delivery of sectoral policy objectives.

The Medium-Term Sector Strategies

4. The 2026 – 2028 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 III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy and Climate Change 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 23%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2026 – 2028) taking into account existing commitments and the constraints of the resource envelope for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in the 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 envelopes 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.

For sectors with supporting partners, such as the FCDs, where the MTSS template has been upgraded to a newer version with some enhancements or changes, the use of the new template is acceptable. However, this must not affect or override the use of the State's unified template, which remains the standard.

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 III; 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 resource 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 **re-prioritisation** 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.

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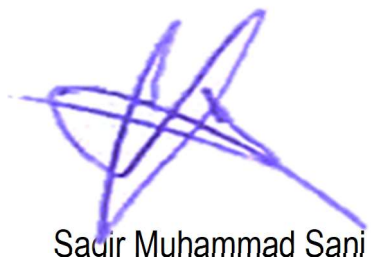
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		Personnel	Overhead				
052100000000	Ministry of Health	25,124,940,000	3,253,350,000	29,538,000,000	57,916,290,000	50,126,060,278	52,262,580,524
052100100100	Ministry of Health	4,293,900,000	380,000,000				
052100300100	Babura General Hospital	439,110,000	125,500,000				
052100400100	Birnin Kudu General Hospital	926,240,000	145,000,000				
052100500100	Birniwa General Hospital	335,740,000	120,000,000				
052100600100	Dutse General Hospital	1,035,400,000	218,850,000				
052100700100	Gumel General Hospital	645,320,000	226,000,000				
052100800100	Gwaram Cottage Hospital	269,080,000	130,000,000				
052100900100	Hadejia General Hospital	1,231,000,000	228,000,000				
052101000100	Hadejia Tuberculosis and Leprosy Hospital	100,750,000	12,000,000				
052101100100	Jahun General Hospital	618,780,000	180,000,000				
052101200100	Kafin Hausa (Bulangu) Cottage Hospital	236,920,000	50,000,000				
052101300100	Kafin Hausa General Hospital	347,930,000	105,000,000				
052101400100	Kazaure General Hospital	757,960,000	276,000,000				
052101500100	Kazaure Psychiatric Hospital	51,240,000	7,000,000				
052101600100	Ringim General Hospital	673,200,000	175,000,000				
052101700100	Rasheed Shekoni Specialist Hospital	325,830,000	150,000,000				
052101900100	Office of the Provost College of Nursing Science	763,740,000	110,000,000				
052101900200	College of Nursing Science Birnin Kudu		80,000,000				
052101900300	College of Nursing Science Hadejia		55,000,000				
052101900400	College of Nursing Science Babura		60,000,000				
052102300100	College of Health Science and Technology Jahun	359,880,000	260,000,000				
052102400100	Primary Health Care Development Agency	862,920,000	160,000,000				
052102402900	Primary Health Care Development LGA Management Office	10,850,000,000	-				

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026000100100	Ministry of Lands, Housing, Urban & Regional Planning Develop	144,840,000	28,000,000				
026000200100	Jigawa State Housing Authority	30,300,000	29,750,000				
026000300100	Urban Development Board	113,360,000	32,000,000				
026000400100	Dutse Capital Development Authority (DCDA)	186,420,000	38,600,000				

Notes:

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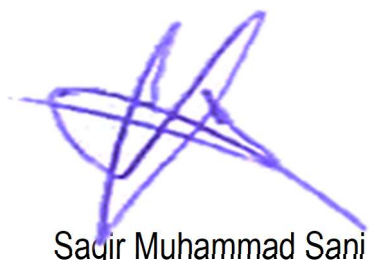
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022200100100	Ministry of Commerce, Industries and Co-operatives	140,950,000	36,000,000				
022200200100	Mineral Resources Development Agency	20,337,000	13,600,000				
022200300100	State Investment Promotion Agency	10,207,000	18,000,000				

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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/26-28/V. I/04

Date: 28 August, 2025
5th Rabi'I 1447 A.H

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

2026 – 2028 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 the 2024 ASPER has been conducted to assess the performance of the sectors in the previous year. The outcome will help in articulating the 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 2026-2028 MTSS.

3. Although the State Executive Council has yet to approve the Final Version of the CDF III, 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 the State Comprehensive Development Framework (CDF), sector policy targets with 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 minimize the fragmentation of projects and programmes required in the delivery of sectoral policy objectives.

The Medium-Term Sector Strategies

4. The 2026 – 2028 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 III and Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agric. Policy, Social Protection, Food and Nutrition Policy and Climate Change 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 23%, realistic costing or resource allocation is critical, with a clear and transparent manner **phased** over the medium-term (2026 – 2028) taking into account existing commitments and the constraints of the resource envelope for the sector. This will minimize the rampant virement and change of purpose, which is not good practice in the 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 envelopes 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.

For sectors with supporting partners, such as the FCDs, where the MTSS template has been upgraded to a newer version with some enhancements or changes, the use of the new template is acceptable. However, this must not affect or override the use of the State's unified template, which remains the standard.

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 III; 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 resource 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 **re-prioritisation** 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 envelopes exclude existing and other potential aids & 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 drawdowns are expected in the medium term. While the given resource

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

As part of the current administration's efforts to enhance Human Capital Development, all MDAs with initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate these considerations during the envelope sharing process.

Sectors should also ensure that, a strategic resource allocation is in line with existing priorities, commitments and relevance of projects/programmes to guarantee the achievement of the desired outputs and outcomes. While technical support would be available to all sectors. **A two-day refresher training on MTSS has been scheduled to be held on 09th - 10th September, 2025, at MDI Hall, please.**

Sector Indicative Envelop							
Org. Codes	Organizations	2026 Recurrent Projections		Sectoral Allocation (Capital)	Total 2026 Sector Allocation	Whole Sector / Whole Components, 2027	Whole Sector / Whole Components, 2028
		Personnel	Overhead				
021500000000	Agriculture Sector	1,931,979,000	472,800,000	32,820,000,000	35,224,779,000	34,516,277,268	42,334,991,904
021500100100	Ministry of Agriculture & Natural Resources	1,301,900,000	28,000,000				
021510200100	Jigawa State Agricultural & Rural Development Authority	459,630,000	230,000,000				
021510300100	Jigawa Agricultural Transformation Agency (JATA)	7,863,000	150,000,000				
021511500100	Farmers And Herdsman Board	85,457,000	32,000,000				
	Farm Mechanization Service Company	6,895,000					
027000100100	Ministry of Livestock	70,234,000	32,800,000				

Notes: The Sector Envelop includes Ministry of Livestock, Farm Mechanization and provision for Consititeucy Projects

8. Finally, as earlier mentioned, the preparation of 2026 budget proposals by individual agencies are to be pursued alongside the MTSS Roll-over. Consequently, the deadline for the submission of the final draft of the reviewed & updated MTSS and the 2026 Budget Proposals is the same date on or **before 22nd September, 2025.**

9. Please accept my esteemed regards.



Sagir Muhammad Sani
Permanent Secretary
For: Honourable Commissioner



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Date: 28 August, 2025
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The Honourable Commissioner,
Ministry of Environment and Climate Change
Dutse, Jigawa State,

2026 – 2028 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

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053500000000	Ministry of Environment	1,077,260,000	65,000,000	8,204,900,000	9,347,160,000	8,452,289,606	9,198,909,539
053500100100	Ministry of Environment	305,100,000	25,000,000				
053501600100	Jigawa State Environmental Protection Agency (JISEPA)	772,160,000	40,000,000				

Notes: The Capital Envelop includes Constituency Projects.

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		Personnel	Overhead				
023100000000	Power and Renewable Energy Sector	188,007,000	2,483,000,000	21,989,000,000	24,660,007,000	22,435,086,130	23,736,204,982
023100100100	Ministry of Power and Energy	131,940,000	1,530,000,000				
023100200100	Rural Electricity Board	48,817,000	950,000,000				
023100300100	Alternative Energy Agency	7,250,000	3,000,000				

Notes: The Capital Envelop includes Constituency Projects.

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