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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
023400000000	Road Development	231,270,000	339,992,000	64,870,000,000.00	65,441,262,000.00	83,846,062,000	97,046,015,000
023400100100	Ministry of Works & Transport	208,150,000	320,200,000				
023400400100	Jigawa Roads Maintenance Agency	23,120,000	19,792,000				

Notes:The Capital Envelop includes Constituency Projects and counterpart of CDF Receipts

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
025200000000	Water Resources	761,098,000	2,845,430,000	6,487,000,000.00	10,093,528,000.00	9,934,998,000	11,528,542,000
025200100100	Ministry of Water Resources	54,610,000	2,721,000,000				
025210200100	Jigawa state Water Board	310,400,000	63,000,000				
025210300100	Rural Water Supply and Sanitation Agency	45,678,000	23,830,000				
025210400100	Small Town Water Supply Agency	350,410,000	37,600,000				

Notes:The Capital Envelop includes Constituency Projects and counterpart of CDF Receipts

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
051700000000	Basic Education	94,341,048,000	17,086,050,000	34,381,200,000.00	145,808,298,000.00	44,112,000,000.00	51,088,000,000.00
051700100100	Ministry of Basic Education	79,461,000	245,600,000				
051700200100	Agency for Mass Education	130,140,000	7,200,000				
051700300100	Nomadic Education Agency	1,525,200,000	22,000,000				
051700400100	Library Board	74,091,000	6,000,000				
051700500100	State Universal Basic Education Board (SUBEB)	2,989,600,000	762,200,000				
051700500200	Inspectorate Headquarters & Zones	408,696,000					
051700500300	Local Education Authority (LEA)	33,930,000,000	150,000,000				
051700600100	Jigawa State Tsangaya Education Board	217,300,000	344,250,000				

Notes:The Capital Envelop includes Constituency Projects and counterpart of CDF Receipts

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

The Honourable Commissioners,
Ministry of Higher Education Sector,
Dutse, Jigawa State..

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital) 2027	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
056300000000	Higher Education	27,493,280,000	7,774,400,000	51,571,800,000.00	86,839,480,000.00	66,168,000,000.00	76,632,000,000.00
056300100100	Ministry of Higher Education, Science & Technology	825,240,000	354,600,000				
056300200100	Jigawa State Educational Quality Assurance Agency (JISEQAA)	174,820,000	203,800,000				
056300300100	Science & Technical Education Board	1,382,100,000	420,000,000				
056300400100	Jigawa State Scholarship Board	19,260,000	26,300,000				
056300500100	Islamic Education Bureau	2,634,700,000	1,280,500,000				
056300600100	Jigawa State Information Technology and Digital Economy Agency	12,035,000	37,300,000				
056300700100	Jigawa State Senior Secondary Education Board (JSSSEB)	10,954,000,000	200,000,000				
056300800100	Jigawa State Education Resources Agency (JERA)	66,361,000	1,800,000,000				
056300900100	Jigawa State Teachers Development Agency	18,452,000	108,300,000				
056301000100	Dutse Model / Capital School	353,460,000	260,470,000				
056301100100	Bamaina Academy	17,852,000	25,000,000				
056301200100	Jigawa State College of Education	2,196,000,000	151,200,000				
056301300100	Jigawa State College of Education and Legal Studies	1,182,400,000	149,500,000				
056301400100	Jigawa State College of Remedial and Advaced Studies	336,490,000	69,050,000				
056301500100	Jigawa State Polytechnic Dutse	1,291,100,000	195,500,000				
056301600100	Binyaminu Usman Polytechnic Hadejia	1,111,300,000	168,000,000				
056301700100	Jigawa State Polytechnic for Information and Communication Technology	633,300,000	233,880,000				
056301800100	Sule Lamido University Khafin Hausa	3,553,400,000	1,176,000,000				
056301900100	Jigawa State Universityof Medical and Allied Health Sciences	731,010,000	915,000,000				

Notes:The Capital Envelop includes Constituency Projects and counterpart of CDF Receipts

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
052100000000	**Health**	27,436,046,000	3,209,663,000	50,274,000,000.00	80,919,709,000.00	97,749,436,000	110,850,065,000
052100100100	Ministry of Health	4,981,100,000	550,000,000				
052100400200	Babura General Hospital	475,070,000	136,900,000				
052100400300	Birnin Kudu General Hospital	1,021,900,000	103,670,000				
052100400400	Birniwa General Hospital	356,100,000	91,490,000				
052100400500	Dutse General Hospital	1,055,600,000	183,690,000				
052100400600	Gumel General Hospital	710,400,000	224,590,000				
052100400700	Gwaram Cottage Hospital	292,750,000	86,558,000				
052100400800	Hadejia General Hospital	1,336,500,000	232,000,000				
052100400900	Hadejia Tuberculosis and Leprosy Hospital	108,900,000	30,000,000				
052100401000	Jahun General Hosptal	689,010,000	202,350,000				
052100401100	Kafin Hausa (Bulangu) Cottage Hospital	253,370,000	50,000,000				
052100401200	Kafin Hausa General Hospital	321,190,000	100,410,000				
052100401300	Kazaure General Hospital	811,460,000	163,000,000				
052100401400	Kazaure Psychiatric Hospital	53,996,000	7,635,000				
052100401500	Ringim General Hospital	725,710,000	138,000,000				
052100500100	Office of the Provost College of Nursing Science	1,900,000,000	90,000,000				
052100500200	College of Nursing Science Birnin Kudu		92,000,000				
052100500300	College of Nursing Science Hadejia	334,170,000	68,000,000				
052100500400	College of Nursing Science Babura		70,000,000				
052100600100	College of Health Science and Technology Jahun	850,820,000	444,370,000				
052100700100	Primary Health Care Development Agency	11,158,000,000	145,000,000				

Notes:The Capital Envelop includes Constituency Projects and counterpart of CDF Receipts

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
026000000000	Land , Housing, Urban & Regional Development	479,800,000	150,050,000	3,243,500,000.00	3,873,350,000.00	4,847,020,000	5,561,658,000
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development	148,780,000	66,600,000				
026000200100	Jigawa State Housing Authority	29,300,000	25,000,000				
026000300100	Urban Development Board	113,800,000	25,000,000				
026000400100	Dutse Capital Development Authority (DCDA)	187,920,000	33,450,000				

Notes:

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
022200000000	Commerce & Investment	166,376,000	264,500,000	4,865,300,000.00	5,296,176,000.00	6,694,236,000	7,704,220,000
022200100100	Ministry of Commerce, Industries and Co-operatives	118,880,000	230,500,000				
022200200100	Mineral Resources Development Agency	17,720,000	6,000,000				
022200300100	Jigawa State Investment Promotion Agency	14,776,000	18,000,000				
022200500100	Jigawa State Export-Trade Zone Maigatari	15,000,000	10,000,000				

Notes:The Capital Envelop includes Constituency Projects.

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need, implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured

in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
021500000000	Agriculture & Natural Resources	2,077,900,000	334,000,000	27,148,000,000.00	29,559,900,000.00	38,256,360,000	43,923,943,000
021500100100	Ministry of Agriculture & Natural Resources	919,800,000	82,000,000				
021510200100	Jigawa State Agricultural & Rural Development Authority (JARDA)	1,102,100,000	90,000,000				
021510300100	Jigawa Agricultural Transformation Agency (JATA)	56,000,000	162,000,000				

Notes:The Sector Envelope includes JATA and Farm Mechanisation

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

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

.

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing

programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need,

implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations

are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
027000100100	Ministry of Livestock	633,030,000	174,000,000	23,126,000,000.00	23,933,030,000.00	29,671,000,000	34,364,000,000
027000100100	Ministry of Livestock	564,030,000	142,000,000				
027000200100	Farmers and Herdsman Board	69,000,000	32,000,000				

Notes:The Capital Envelop includes Constituency Projects.

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

The Honourable Commissioner,
Ministry of Environment and Climate Change
Dutse, Jigawa State,

.

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing

programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need,

implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations

are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
053500000000	Environment and Climate Change	1,146,920,000	126,200,000	4,865,300,000.00	6,138,420,000.00	7,636,212,000	8,748,214,000
053500100100	Ministry of Environment and Climate Change	319,120,000	65,000,000				
053500200100	Jigawa State Rural Access Roads Authority (JIRARA)		10,000,000				
053500300100	Jigawa State Environmental Protection Agency (JISEPA)	827,800,000	51,200,000				

Notes:The Capital Envelop includes Constituency Projects.

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

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/27-29/V. I/15 **Date:** 7th September, 2026

The Honourable Commissioner,
Ministry of Power & Energy
Dutse, Jigawa State,

.

2027 – 2029 MTSS: UPDATE OF CURRENT MEDIUM-TERM PLANS

Cancel and supersede the earlier circular issued on 31st August, 2026

Introduction

The Medium-Term Sector Strategy (MTSS) is a critical instrument for translating the State's development priorities and sector policies into realistic, prioritised, and costed programmes and projects to be implemented through the annual budget. It provides the framework for linking annual budget allocations with medium-term sector objectives and priorities, thereby ensuring that the budget process is strategic, evidence-based, results-oriented, and responsive to the socio-economic development needs of the people of Jigawa State. The preparation of the 2027–2029 MTSS is therefore an integral part of the State's annual planning and budget process. It is intended to strengthen the linkage between development planning, sector policies, resource allocation, programme implementation, and the achievement of measurable development outcomes.

This Circular is issued in line with the provisions of Section 20(i), Part IV of the Jigawa State Fiscal Responsibility Law No. 6 of 2009 and Section 6(i), Part II of Law No. 2 of 2019 (Jigawa State Public Expenditure and Financial Management Law). Both Laws provide for the development of the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategies as essential components of the annual planning and budget processes in Jigawa State. The framework is intended to ensure that the annual budget is consistent with the medium-term development priorities set out in the MTEF and aligned with the socio-economic development objectives of the State as articulated in its policy documents, particularly the Jigawa State Comprehensive Development Framework III (CDF III), which serves as the overarching development policy framework of the State. As part of the Public Financial Management (PFM) reform initiatives, the MTEF/MTSS process is intended to ensure that the budget process is pursued within a framework that supports strategic prioritisation and rational allocation of resources in line with available fiscal realities and Government policy priorities.

The preparation of the 2027–2029 MTSS will be informed by the State's medium-term fiscal and economic outlook, the performance of sectors under the previous planning and budget cycle, emerging development priorities, and the prevailing policy direction of Government. The findings from the Annual Sector Performance Evaluation Reports (ASPER), together with other relevant sector performance information, shall provide an important basis for reviewing the implementation of existing sector strategies, identifying unmet targets and implementation gaps, assessing ongoing

programmes and projects, and determining priorities to be retained, rolled over, reviewed, reprioritised, or discontinued. This approach is intended to ensure that the new MTSS is firmly grounded in evidence and lessons from implementation, rather than being a mere repetition of previous sector plans.

The Jigawa State Comprehensive Development Framework III (CDF III) shall serve as the principal reference framework for the preparation of the 2027–2029 MTSS and the 2027 Annual Budget. Accordingly, all sectors are expected to align their strategies, programmes, projects, targets, and resource requirements with the strategic objectives and priorities of the CDF III, while also taking into account approved sector policies, Government directives, and sector-specific development needs. The MTSS provides the principal platform through which the priorities of the CDF III and sector policies are translated into implementable programmes and projects and subsequently linked to the medium-term and annual budgetary framework.

In preparing their 2027–2029 MTSS, Ministries, Departments and Agencies (MDAs) are therefore expected to adopt a coordinated and sector-wide approach, involving all relevant sub-sector institutions in the identification, prioritisation, costing, and sequencing of programmes and projects. Particular attention should be given to the strategic relevance, expected development impact, implementation readiness, affordability, sustainability, and value for money of proposed interventions. Sectors are also expected to strengthen the linkage between policy objectives, sector strategies, outputs, outcomes, and budget allocations, while minimising duplication, fragmentation, and proliferation of projects across MDAs. The overall objective is to ensure that scarce public resources are strategically allocated to interventions that contribute meaningfully to the achievement of the State's medium-term development objectives and deliver tangible improvements in the socio-economic well-being of the people of Jigawa State.

The purpose of this Circular is therefore to provide the necessary policy, technical, and procedural guidelines for the preparation of the 2027–2029 MTSS, including the review and roll-over of existing sector strategies, prioritisation and costing of programmes and projects, alignment with the approved sector resource envelopes, and establishment of realistic and measurable sector targets. The process shall ultimately provide the strategic basis for the preparation of the 2027 Annual Budget and ensure that the State's limited resources are allocated in a manner that is consistent with its development priorities, fiscal capacity, and commitment to effective and sustainable public service delivery.

The Medium-Term Sector Strategies

4. The 2027–2029 MTSS will primarily involve the review and updating of the previous year's MTSS, taking into account current Government priorities, the 12-Point Agenda, and the strategic direction of the Jigawa State Comprehensive Development Framework III (CDF III). The process should build on the lessons and performance of the previous MTSS cycle while ensuring that sector strategies remain responsive to emerging development needs and prevailing economic and fiscal realities. Accordingly, while maintaining the established MTSS format and framework, the roadmap for the preparation of the 2027–2029 MTSS should be guided by the following key considerations

- Clear articulation of **medium-term goals and objectives** against the overall development goals and priorities of the Jigawa State CDF III and relevant sector policy objectives, including the Strategic Health Plan, State Education Sector Plan, State Water Policy, Agricultural Policy, Social Protection Policy, Food and Nutrition Policy, Climate Change Policy, and other approved sector-specific policies and strategies. The goals and objectives should be clearly defined and demonstrate a direct relationship between sector policy priorities and the intended development outcomes. etc).

- The process also involves the identification and review of key initiatives, in terms of programmes and projects required to achieve the stated goals and objectives. These should include relevant ongoing, committed, and new interventions, subject to their strategic relevance and expected contribution to sector outcomes. Ongoing projects and programmes shall be given priority, particularly those with existing contractual, financial, or implementation commitments, in order to facilitate their timely completion and maximise the benefits of investments already made. New projects should only be introduced where there is clear strategic justification, demonstrated need,

implementation readiness, and reasonable prospects of financing. For every major initiative, sectors should establish a clear linkage between the inputs, activities, outputs, and expected outcomes to demonstrate how the proposed intervention will contribute to the attainment of identified sector targets.

- In view of the limited fiscal space and competing demands on public resources, sectors shall apply a clear and transparent **prioritization mechanism** in selecting programmes and projects for inclusion in the MTSS. Not all identified interventions can be accommodated within the available resource envelope; therefore, priority should be given to interventions with the greatest potential development impact, value for money, contribution to sector policy objectives, and likelihood of successful implementation. Realistic costing and resource allocation are critical to ensuring the credibility of MTSS. Programme and project costs should be based on current and credible cost information and appropriately phased over the 2027–2029 medium-term period, taking into consideration existing commitments, implementation capacity, project readiness, and the indicative resource envelope available to the sector. This approach will strengthen budget credibility and minimise the need for frequent virement, reallocation, and changes in the purpose of approved appropriations during budget implementation.

- The roll-over process shall further require sectors to define the expected outputs, outcomes, targets, and Key Performance Indicators (KPIs) associated with their identified initiatives. Expected outcomes should be expressed in a SMART manner, ensuring that they are specific, measurable, achievable, relevant, and time-bound within the medium-term planning horizon. Each major programme and project should have clearly defined outputs and appropriate performance indicators that can be used to monitor implementation progress and assess whether the intervention is contributing to the intended sector's outcomes. Where applicable, baseline information and annual targets should be provided to facilitate meaningful performance measurement throughout the MTSS period.

- Finally, sectors shall ensure that medium-term goals and objectives are well **prioritized and synchronized** with the identified programmes and projects. This will facilitate strategic allocation of the available resource envelope among competing sector priorities and ensure that resources are concentrated on interventions capable of delivering the greatest development impact. Accordingly, sectors are required to critically review their entire portfolio of existing programmes and projects, considering their strategic relevance, implementation status, performance, financial commitments, expected benefits, and alignment with sector policy objectives and CDF III. Programmes and projects that have limited strategic relevance, weak implementation prospects, poor performance, or minimal expected contribution to sector outcomes should be reconsidered, consolidated, redesigned, or discontinued, as appropriate. The objective is to ensure that the 2027–2029 MTSS provides a credible and prioritised portfolio of interventions that can be realistically financed and implemented within the State's fiscal capacity.

The MTSS Format

5. As part of the preparation of the 2027–2029 MTSS, all sectors shall use the newly updated MTSS template provided by the Ministry of Budget and Economic Planning. The updated template is designed to provide a common and standardised framework for all sectors while accommodating the specific priorities, programmes, projects, indicators, and resource requirements of individual sectors. The use of a common template will promote consistency, comparability, transparency, and a unified approach to the preparation, monitoring, and assessment of the Medium-Term Sector Strategies across the State.

The template captures the essential elements required to establish a clear linkage between the CDF III, sector policies, MTSS, MTEF, and the annual budget. These include medium-term sector goals and objectives; strategic priorities; key initiatives in terms of programmes and projects; implementation timelines; indicative costing and resource requirements; existing commitments; expected outputs and outcomes; Key Performance Indicators (KPIs); and annual targets over the 2027–2029 medium-term period. Sectors are expected to provide complete, accurate, and realistic information in all relevant sections of the template to ensure that the MTSS provides a credible basis for resource allocation and subsequent budget preparation.

As a matter of emphasis, all proposed programmes and projects must take into account existing budgetary, contractual, and financial commitments, their implementation status, and their relevance to achieving the overall sector policy objectives. The linkage between the initiatives identified in the MTSS and the sectoral objectives and priorities captured in the CDF III must be clearly demonstrated. This is essential to ensure that programmes and projects that ultimately feed into the annual budget directly contribute to the achievement of the State's medium-term development objectives.

Depending on the level of available fiscal resources, prevailing resource constraints, and the progress achieved during budget implementation, as informed by the sector performance review, it may be necessary for sectors to undertake re-prioritisation of existing sectoral policy objectives, targets, programmes, and projects. Where such re-prioritisation is necessary, sectors should provide clear justification and explicitly highlight the changes in the reviewed and updated MTSS documentation. Any adjustment should be guided by evidence, strategic relevance, implementation performance, affordability, and the potential contribution of the intervention to the achievement of sector and State development objectives.

Indicative Resource Envelopes

7. Attached to this Circular is the indicative sectoral resource envelope derived from a medium-term projection of the overall resources expected to be available to the State as common funds, taking into consideration prevailing economic and fiscal realities, revenue projections, expenditure pressures, and relevant national macroeconomic assumptions. The indicative resource envelopes are intended to provide sectors with a realistic basis for prioritising and costing their programmes and projects over the 2027–2029 medium-term period. The resource envelopes should not be regarded as an entitlement or final budget allocation, but as a planning guide to support the preparation of affordable and credible Medium-Term Sector Strategies.

As usual, the sectoral resource envelopes exclude existing and other potential grants, aids, and loans tied to specific projects and programmes. Sectors and agencies should, however, identify and appropriately reflect such resources in their MTSS submissions, particularly where there is sufficient evidence that the resources are committed or that drawdowns are reasonably expected during the medium-term period. Such interventions should be clearly identified to distinguish them from programmes and projects to be financed from the State's common funds.

While the indicative resource envelopes relate to the sectors as a whole, further guidance may be provided on the allocation of resources across key expenditure components, including personnel, overhead costs, and capital expenditure, where appropriate. Sectors are expected to use these indicative parameters as a basis for developing realistic expenditure proposals and ensuring that proposed programmes and projects are affordable within the medium-term fiscal outlook.

In line with the State's commitment to improving human capital development and promoting inclusive and sustainable development, all MDAs with programmes and projects relating to Climate Change, Food and Nutrition, Social Protection, Child-Sensitive Interventions, and other cross-cutting development priorities are expected to appropriately reflect these considerations in their sector strategies and resource allocation. Such interventions should be clearly linked to relevant sector objectives, expected outputs, outcomes, and Key Performance Indicators.

Sectors should ensure that resource allocation is strategic, transparent, and aligned with existing priorities, commitments, implementation status, and the relevance of proposed programmes and projects to the achievement of desired outputs and outcomes. Priority should be given to interventions that are consistent with the CDF III and relevant sector policies, have demonstrable development impact, are implementation-ready, and provide value for money. Sectors are also expected to ensure that proposed resource allocations

are properly phased over the 2027–2029 period and remain within the indicative resource envelope and prevailing fiscal constraints.

The Ministry of Budget and Economic Planning will provide the necessary technical guidance and support to sectors throughout the MTSS preparation process to facilitate the proper application of the resource envelopes, costing of programmes and projects, prioritisation of interventions, and alignment of sector proposals with the medium-term fiscal and development framework. In this regard, a two-day refresher training on MTSS preparation is scheduled for **9th – 10th August 2026 at the MDI Hall**. The training is intended to refresh participants on the MTSS process, provide guidance on the use of the newly updated MTSS template, and strengthen the capacity of sectors to prepare realistic, prioritised, and results-oriented sector strategies for the 2027–2029 planning period.

Sector Indicative Envelop

Org. Codes	Organzations	2027 Recurrent Projections		Sectoral Allocation (Capital)	Total 2027 Sector Allocation	Whole Sector / Whole Components, 2028	Whole Sector / Whole Components, 2029
		Personnel	Overhead				
023100000000	Power and Renewable Energy	203,097,000	1,374,000,000	19,461,000,000.00	21,038,097,000.00	26,613,117,000	30,633,461,000
023100100100	Ministry of Power and Energy	140,110,000	568,000,000				
023100200100	Rural Electricity Board	55,368,000	800,000,000				
023100300100	Alternative Energy Agency	7,619,000	6,000,000				

Notes:The Capital Envelop includes Constituency Projects.

8. Finally, as earlier mentioned, the preparation of the 2027 Budget Proposals by individual Ministries, Departments and Agencies (MDAs) shall be undertaken alongside the review and roll-over of the 2027–2029 MTSS. Consequently, the deadline for submitting the final draft of the reviewed and updated 2027–2029 MTSS and the 2027 Budget Proposals is on or before **18th September 2026**. All MDAs are expected to ensure that their submissions are complete, duly reviewed, internally validated, and consistent with the approved sector priorities, indicative resource envelopes, and guidelines contained in this Circular.

9. Please accept my esteemed regards.

Sagir Muhammad Sani
Permanent Secretary
For: Honourable Commissioner