



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

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Ref: DOB/PLN46/S.III/1/27

Date: 25th August, 2011  
25<sup>th</sup> Ramadan 1432 A.H

The Honorable Commissioner,  
Ministry of Agriculture,  
Dutse, Jigawa State

### 2012 – 2014 MTSS / MTSF: UPDATE OF CURRENT MEDIUM-TERM PLANS

#### *Introduction*

Recall that as one of the key sector-ministry in the implementation of the *State Comprehensive Development Framework (CDF)*, yours' was one of the sectors that have developed a variant of medium term sector plans (either in the form of Medium Term Sector Strategies (MTSS) or a simple Medium Term Sector Framework) that formed the basis of the 2011 approved estimates. The adoption of sector frameworks as a bridge between the *State Comprehensive Development Framework (CDF)* and the annual budget was in line with the reform initiatives of the *Economic Planning and Fiscal Responsibility Law (Law No. 5 of 2009)* which aims to ensure that the annual budget process is pursued within a framework that supports strategic prioritization and rational resources allocation. Sections 10 to 16 of this Law provides for Medium Term Expenditure Plans as the "framework for government's fiscal operations over the medium term to inform the annual budget process.

2. As you are aware, already the performance evaluation of the first generation of medium term sector frameworks developed last year which has been going on for some time has provided sufficient preparatory work inform their review and update. The purpose of this circular is therefore to provide further guidelines and "sector envelops" for the roll-over of the current medium term sector plans to produce the 2012 – 2014 versions of MTSS and MTSF as the case may be.

3. While still gradually evolving, having developed a variant of the medium-term sector plans last year, it is believed that sufficient baseline has already been established in terms of experience, documentations and structures for the preparation of your sector's medium term plan. Consequently, it is envisaged that the process would be relatively less painstaking as was the case last year especially where the Sector Planning Teams (SPTs) have remained cohesive and active and with availability of technical support to the sector agencies and planning teams.

4. It would be imperative to reiterate the importance and relevance of the MTSS / MTSF: While rooted in the FRL, these medium sector plans serves as the main platform for "**making the CDF a reality**" in terms of the attainment of its overall socioeconomic development objectives for the State. Consequently, for sector agencies involved in this process, preparation of the 2012 budget would go on *pari passu* with the MTSS / MTSF roll-over process making sure that the 2012 budget proposals are properly situated within the 2012 – 2014 medium term sector plans. As you were informed last year, developing a medium term sector plan "... is like a sector-wide approach in the planning process..." whereby the process affects all stakeholders in the Sector particularly the implementing agencies. **Consequently, as the Lead Agency and probably as Chair of the Sector Planning Team, it is expected that you and your Ministry would take an active leading role in the process and ensure effective coordination and collaboration between all the Sector Agencies. While ensuring the adoption of a common front in the attainment of the overall sectoral policy objectives, this would minimise fragmentation of projects and programmes required in the delivery of sectoral policy objectives.**

#### *The Medium-Term Sector Strategies*

5. The 2012 – 2014 MTSS / MTSF would only entail a review and update of the first generation medium terms plans developed last year. Therefore, while adopting exactly the same format, the road-map would also be the same involving the following among other things:

- Clear articulation of **medium-term goals** and **objectives** against the background of the overall goals of the Jigawa State CDF and the Sectoral Policy Objectives (as in the Strategic Health Plan, State Education Sector Plan and State Water Policy).
- Identification of key **initiatives** in terms of projects and programmes that will be implemented to achieve the stated goals and objectives. These may be in form of on-going projects and programmes or completely new initiatives. What is critical is to ensure direct linkage between the **outputs** of the identified initiatives and their eventual **outcomes** as to ensure that projects and programmes lead to the attainment of set targets;
- Realistic costing or resource allocation for the identified initiatives in a clear and transparent manner phased over the medium-term (2012 – 2014) taking into account existing commitments and the constraints of the resource envelop for the sector;
- Defining expected **outcomes** of the identified initiatives in a SMART manner – that is in a specific, measurable, attainable and realistic manner over the specified time horizon. Related to this is the need to clearly identify the Key Performance Indicators that relate to each output;
- Ensuring that medium term goals and objectives are **well-prioritised** and synchronised with the identified key initiatives. This would help ensure strategic resources allocation from the given resources envelopes among the identified priorities and initiatives. It would thus be essential to critically re-evaluate the relevance of all existing portfolio of projects and programmes as to deemphasise those that may not make any meaningful impact on the primary sectoral policy goals and objectives captured in the CDF.

#### ***The MTSS / MTSF Format***

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

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

#### **Indicative Resource Envelopes**

8. Attached to this circular is the indicative sectoral resource envelop derived based on a medium variant projection of the overall resource that would be available as common funds taking into account existing economic realities and other national macroeconomic indices. For instance, while on the one hand, the envisaged introduction of a sovereign wealth fund by the federal government which will put a stop to the distribution of excess oil revenue in the federation account would have an overall income-reducing effect, on the other hand, this with the impending new minimum wage (though affecting not all sectors) would combine to further constrain resource flow into the capital development fund. A number of sectors may therefore have to do with fewer resources which would largely affect capital development making re-prioritization of key sectoral initiatives very imperative.

9. As usual, the sector resource envelopes exclude existing and other potential grants and loans tied to specific projects and programmes. Agencies should nonetheless identify and include these in their presentations particularly where there is sufficient evidence that draw-downs are expected in the medium term. While the given resource envelopes relate to whole sectors, efforts was made to provide further guidance as regards divisions within key expenditure components (personnel, overhead cost and capital expenditure). The 2012 budget call

Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to **"common funds"**. In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Health</b>				12,796,700,000	9,488,500,000	3,308,200,000	13,285,300,000	13,800,100,000
Ministry of Health	419,900,000	45,000,000	464,900,000					
School of Nursing	194,100,000	24,000,000	218,100,000					
School of Health Technology	183,700,000	104,000,000	287,700,000					
Rasheed Shekoni Specialist Hospital	655,300,000	99,000,000	754,300,000					
School of Midwifery	20,200,000	18,000,000	38,200,000					
Office of the Provost College of Nursing	4,900,000	44,000,000	48,900,000					
Gunduma Health System Directorate	541,200,000	203,000,000	744,200,000					
Gunduma District Hadejia	1,132,400,000	15,500,000	1,147,900,000					
Gunduma District Ringim	1,010,700,000	20,000,000	1,030,700,000					
Gunduma District Dutse	717,400,000	12,000,000	729,400,000					
Gunduma District Birniwa	409,500,000	10,000,000	419,500,000					
Gunduma District Birnin-Kudu	941,200,000	21,000,000	962,200,000					
Gunduma District Kazaure	865,100,000	14,000,000	879,100,000					
Gunduma District Kafin-Hausa	448,600,000	12,000,000	460,600,000					
Gunduma District Gumel	800,000,000	12,000,000	812,000,000					
Gunduma District Jahun	480,900,000	10,000,000	490,900,000					
	8,825,100,000	663,500,000	9,488,600,000	12,796,700,000	9,488,500,000	3,308,200,000	13,285,300,000	13,800,100,000

7. While there is high degree of confidence on the ability of the Health Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Health would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Health Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the

conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



# DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

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Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Land  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

## CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

### I. Introduction

This is to inform the Honourable Commissioner, **Ministry of Lands and all Accounting Officers and Chief Executives of MDAs within the Urban & Regional Dev. Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XXV. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XXVI. In addition, request all Agencies within the Urban & Regional Dev. to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XXVII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xxv. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xxvi. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxvii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Urban & Regional Dev.** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

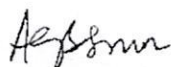
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Urban and Regional Development				1,886,700,000	303,200,000	1,583,500,000	1,958,700,000	2,034,600,000
Ministry of Lands & Housing	50,700,000	24,000,000	74,700,000					
DCDA	57,700,000	72,000,000	129,700,000					
Jigawa State Housing Authority	15,800,000	7,000,000	22,800,000					
Urban Development Board	69,000,000	7,000,000	76,000,000					
	193,200,000	110,000,000	303,200,000	1,886,700,000	303,200,000	1,583,500,000	1,958,700,000	2,034,600,000

7. While there is high degree of confidence on the ability of the Urban & Regional Dev. Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Lands would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Urban & Regional Dev. Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



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(Permanent Secretary)



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Ref: DOB/PLN/S/100/1/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Women Affairs  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

## CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

### J. Introduction

This is to inform the Honourable Commissioner, **Ministry of Women Affairs and all Accounting Officers and Chief Executives of MDAs within the Women & Social Development Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

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XXVIII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;

XXIX. In addition, request all Agencies within the Women & Social Development to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:

- Recurrent Internally Generated Revenues;
- Personnel Costs (establishments, basic salary and allowances);
- Overhead Costs;
- Capital Receipts; and
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XXX. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

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used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;

- xxix. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxx. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

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### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Women & Social Development** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to **"common funds"**. In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as **"contra - entries"** on the income and expenditure sides of the fiscal projections. **The Resource Envelop**

however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop. As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

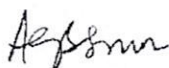
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Women, Information and Social Dev.				2,255,800,000	1,243,600,000	1,012,200,000	2,342,000,000	2,432,700,000
Ministry of Women Affairs	43,400,000	18,000,000	61,400,000	-	-	-	-	-
Min. of Information, Youths, Sports & Culture	112,800,000	150,000,000	262,800,000	-	-	-	-	-
Rehabilitation Board	33,900,000	372,000,000	405,900,000	-	-	-	-	-
Js-Social Re-orientation & Mobilization Agency	2,900,000	1,200,000	4,100,000	-	-	-	-	-
JS- Broadcasting Corporation (Radio)	242,400,000	40,000,000	282,400,000	-	-	-	-	-
JS- Broadcasting Corporation (Television)	-	24,000,000	24,000,000	-	-	-	-	-
Printing Press	-	8,000,000	8,000,000	-	-	-	-	-
History & Culture Bureau	28,700,000	14,000,000	42,700,000	-	-	-	-	-
Jigawa State Sports Council	101,400,000	45,000,000	146,400,000	-	-	-	-	-
Jigawa State Arts, Exhibition & Multimedia Cens	-	6,000,000	6,000,000	-	-	-	-	-
	565,500,000	678,200,000	1,243,700,000	2,255,800,000	1,243,600,000	1,012,200,000	2,342,000,000	2,432,700,000

7. While there is high degree of confidence on the ability of the Women & Social Development Sector Planning Team led by the Honorable Commissioner to undertake the MTSS /-MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Women Affairs would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Women & Social Development Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,*

*Ministry of Water Resources*

*New State Secretariat Complex, Block B,  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### K. Introduction

This is to inform the Honourable Commissioner, **Ministry of Water Resources and all Accounting Officers and Chief Executives of MDAs within the Water & Sanitation Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XXXI. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XXXII. In addition, request all Agencies within the Water & Sanitation to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XXXIII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xxxi. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xxxii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxxiii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Water & Sanitation** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

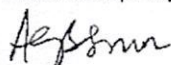
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Water Supply and Sanitation</b>				3,281,200,000	1,358,900,000	1,922,300,000	3,406,500,000	3,538,500,000
Ministry of Water Resources	22,600,000	816,000,000	838,600,000					
Rural Water Supply and Sanitation Agen	36,900,000	11,000,000	47,900,000					
Jigawa State Water Board	171,200,000	28,000,000	199,200,000					
Small Town Water Supply Agency	254,200,000	19,000,000	273,200,000					
	484,900,000	874,000,000	1,358,900,000	3,281,200,000	1,358,900,000	1,922,300,000	3,406,500,000	3,538,500,000

7. While there is high degree of confidence on the ability of the Water & Sanitation Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Water Resources would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Water & Sanitation Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Agriculture  
New State Secretariat Complex, Block B,  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### A. Introduction

This is to inform the Honourable Commissioner, **Ministry of Agriculture and all Accounting Officers and Chief Executives of MDAs within the Agriculture Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- I. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- II. In addition, request all Agencies within the Agriculture to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- III. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- i. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
  - ii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
  - iii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.
3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Agriculture** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to **"common funds"**. In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

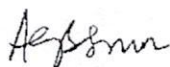
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Agriculture</b>				3,691,400,000	1,002,600,000	2,688,800,000	3,832,300,000	3,980,800,000
Ministry of Agriculture & Natural Resources	344,900,000	24,000,000	368,900,000					
JARDA	451,900,000	18,000,000	469,900,000					
Jigawa State Agricultural Research Institute	142,800,000	4,000,000	146,800,000					
Farmers/Herdsmen Board	11,000,000	6,000,000	17,000,000					
	950,600,000	52,000,000	1,002,600,000	3,691,400,000	1,002,600,000	2,688,800,000	3,832,300,000	3,980,800,000

7. While there is high degree of confidence on the ability of the Agriculture Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Agriculture would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Agriculture Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)





## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/1/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Environment  
New State Secretariat Complex, Block B,  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### B. Introduction

This is to inform the Honourable Commissioner, **Ministry of Environment and all Accounting Officers and Chief Executives of MDAs within the Empowerment Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- IV. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- V. In addition, request all Agencies within the Empowerment to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- VI. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- iv. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities.] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- v. That based on assessment of the 2014 budget implementation-at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- vi. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Empowerment Sector** is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Empowerment				820,300,000	87,100,000	733,200,000	851,600,000	884,600,000
Ministry of Economic Empowerment	73,100,000	14,000,000	87,100,000					
	73,100,000	14,000,000	87,100,000	820,300,000	87,100,000	733,200,000	851,600,000	884,600,000

7. While there is high degree of confidence on the ability of the Empowerment Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Environment would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Empowerment Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



# DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/1/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Commerce*

*New State Secretariat Complex, Block A*

*Dutse, Jigawa State*

## CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

### C. Introduction

This is to inform the Honourable Commissioner, **Ministry of Commerce and all Accounting Officers and Chief Executives of MDAs within the Commerce & Investment Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- VII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- VIII. In addition, request all Agencies within the Commerce & Investment to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- IX. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- vii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- viii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- ix. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Commerce & Investment** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "common funds". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

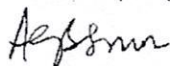
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Commerce</b>				902,300,000	109,200,000	793,100,000	936,800,000	973,100,000
Min. of Commerce, Industries and Co-operatives	67,200,000	15,000,000	82,200,000					
Consumer Protection Agency	-	2,400,000	2,400,000					
Jigawa State Hotels and Tourism	5,400,000	4,000,000	9,400,000					
Mineral Resource Development Agency	9,300,000	6,000,000	15,300,000					
	81,900,000	27,400,000	109,300,000	902,300,000	109,200,000	793,100,000	936,800,000	973,100,000

7. While there is high degree of confidence on the ability of the Commerce & Investment Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Commerce would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Commerce & Investment Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Education*

*New State Secretariat Complex, Block B*

*Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### D. Introduction

This is to inform the Honourable Commissioner, **Ministry of Education and all Accounting Officers and Chief Executives of MDAs within the Education Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelopes and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- X. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XI. In addition, request all Agencies within the Education to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- x. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xi. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.



## Indicative Resource Envelopes

6. The indicative Sectorial resource envelop for the **Education** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

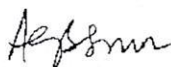
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Bud
<b>Education</b>				17,226,300,000	11,996,400,000	5,229,900,000	17,884,000,000	18,577,000,000
Ministry of Education, Science & Technology	2,807,500,000	1,800,000,000	4,607,500,000					
State Educational Inspectorate & Monitoring Unit	1,200,000	33,000,000	34,200,000					
Duse Model/Capital School	126,600,000	101,000,000	227,600,000					
State Universal Basic Education Board	191,300,000	450,000,000	641,300,000					
Local Education Authority								
Bamaina Academy	5,500,000	20,000,000	25,500,000					
Science & Technical Schools Board	496,100,000	342,000,000	838,100,000					
Islamic Education Bureau	677,800,000	610,000,000	1,287,800,000					
Jigawa State Scholarships Board	10,800,000	875,000,000	885,800,000					
Jigawa State College of Education	955,700,000	47,000,000	1,002,700,000					
Jigawa State Polytechnic	386,000,000	26,000,000	412,000,000					
Jigawa State College of Islamic Legal Studies	240,300,000	17,000,000	257,300,000					
Informatics Institute	181,500,000	218,000,000	399,500,000					
Jigawa State College of Agriculture	282,300,000	41,000,000	323,300,000					
Jigawa State University, Kafin-Hausa	208,500,000	300,000,000	508,500,000					
Agency for Mass Education	76,800,000	12,000,000	88,800,000					
Library Board	53,300,000	7,200,000	60,500,000					
Nomadic Education Agency	386,100,000	10,000,000	396,100,000					
	7,087,300,000	4,909,200,000	11,996,500,000	17,226,300,000	11,996,400,000	5,229,900,000	17,884,000,000	18,577,000,000

7. While there is high degree of confidence on the ability of the Education Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Education would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Education Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State  
Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Environment*

*New State Secretariat Complex, Block B*

*Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### E. Introduction

This is to inform the Honourable Commissioner, **Ministry of Environment and all Accounting Officers and Chief Executives of MDAs within the Environment Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XIII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XIV. In addition, request all Agencies within the Environment to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XV. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xiii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xiv. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xv. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

## Indicative Resource Envelopes

6. The indicative Sectorial resource envelop for the **Environment** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

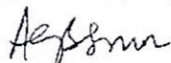
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Environment</b>				1,476,500,000	468,300,000	1,008,300,000	1,532,900,000	1,592,300,000
Alternative Energy Fund	3,300,000	4,000,000	7,300,000					
Ministry of Environment	135,900,000	19,900,000	155,800,000					
JISEPA	245,900,000	40,000,000	285,900,000					
JIGAP	17,600,000	1,600,000	19,200,000					
	402,700,000	65,500,000	468,200,000	1,476,500,000	468,300,000	1,008,300,000	1,532,900,000	1,592,300,000

7. While there is high degree of confidence on the ability of the Environment Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Environment would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Environment Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)

For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Health  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### F. Introduction

This is to inform the Honourable Commissioner, **Ministry of Health and all Accounting Officers and Chief Executives of MDAs within the Health Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelopes and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XVI. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XVII. In addition, request all Agencies within the Health to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XVIII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xvi. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xvii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xviii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.
3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Health Sector** is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal

Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to **"common funds"**. In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Health</b>				12,796,700,000	9,488,500,000	3,308,200,000	13,285,300,000	13,800,100,000
Ministry of Health	419,900,000	45,000,000	464,900,000					
School of Nursing	194,100,000	24,000,000	218,100,000					
School of Health Technology	183,700,000	104,000,000	287,700,000					
Rasheed Shekoni Specialist Hospital	655,300,000	99,000,000	754,300,000					
School of Midwifery	20,200,000	18,000,000	38,200,000					
Office of the Provost College of Nursing	4,900,000	44,000,000	48,900,000					
Gunduma Health System Directorate	541,200,000	203,000,000	744,200,000					
Gunduma District Hadejia	1,132,400,000	15,500,000	1,147,900,000					
Gunduma District Ringim	1,010,700,000	20,000,000	1,030,700,000					
Gunduma District Dutse	717,400,000	12,000,000	729,400,000					
Gunduma District Birniwa	409,500,000	10,000,000	419,500,000					
Gunduma District Birnin-Kudu	941,200,000	21,000,000	962,200,000					
Gunduma District Kazaure	865,100,000	14,000,000	879,100,000					
Gunduma District Kafin-Hausa	448,600,000	12,000,000	460,600,000					
Gunduma District Gumel	800,000,000	12,000,000	812,000,000					
Gunduma District Jahun	480,900,000	10,000,000	490,900,000					
	8,825,100,000	663,500,000	9,488,600,000	12,796,700,000	9,488,500,000	3,308,200,000	13,285,300,000	13,800,100,000

7. While there is high degree of confidence on the ability of the Health Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Health would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Health Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the



conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Rural Infrastructure  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### G. Introduction

This is to inform the Honourable Commissioner, **Ministry of Rural Infrastructure and all Accounting Officers and Chief Executives of MDAs within the Power Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XIX. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XX. In addition, request all Agencies within the Power to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XXI. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xix. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xx. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxi. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Power** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal

Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

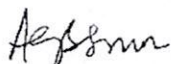
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Energy				820,300,000	214,590,000	605,710,000	851,620,000	884,620,000
Rural Electricity Board	34,590,000	180,000,000	214,590,000					
	34,590,000	180,000,000	214,590,000	820,300,000	214,590,000	605,710,000	851,620,000	884,620,000

7. While there is high degree of confidence on the ability of the PowerSector Planning Teamled by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016]should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Rural Infrastructurewould take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Power Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or beforebefore Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions].Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Work  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### H. Introduction

This is to inform the Honourable Commissioner, **Ministry of Works and all Accounting Officers and Chief Executives of MDAs within the Roads & Transport Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

XXII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;

XXIII. In addition, request all Agencies within the Roads & Transport to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:

- Recurrent Internally Generated Revenues;
- Personnel Costs (establishments, basic salary and allowances);
- Overhead Costs;
- Capital Receipts; and
- Capital Expenditure

XXIV. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xxii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xxiii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxiv. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Roads & Transport** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

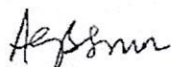
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Roads and Transport Development				18,866,900,000	1,000,300,000	17,866,600,000	19,587,200,000	20,346,300,000
Min. for Rural Infrastructure & CD.	28,100,000	12,000,000	40,100,000					
Ministry of Works & Transport	164,200,000	750,000,000	914,200,000					
Jigawa Roads Maintenance Agency	21,000,000	25,000,000	46,000,000					
	213,300,000	787,000,000	1,000,300,000	18,866,900,000	1,000,300,000	17,866,600,000	19,587,200,000	20,346,300,000

7. While there is high degree of confidence on the ability of the Roads & Transport Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Works would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Roads & Transport Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Land  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### I. Introduction

This is to inform the Honourable Commissioner, **Ministry of Lands and all Accounting Officers and Chief Executives of MDAs within the Urban & Regional Dev. Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XXV. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XXVI. In addition, request all Agencies within the Urban & Regional Dev. to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XXVII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:



- xxv. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xxvi. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxvii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Urban & Regional Dev.** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "common funds". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).


2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Urban and Regional Development				1,886,700,000	303,200,000	1,583,500,000	1,958,700,000	2,034,600,000
Ministry of Lands & Housing	50,700,000	24,000,000	74,700,000					
DCDA	57,700,000	72,000,000	129,700,000					
Jigawa State Housing Authority	15,800,000	7,000,000	22,800,000					
Urban Development Board	69,000,000	7,000,000	76,000,000					
	193,200,000	110,000,000	303,200,000	1,886,700,000	303,200,000	1,583,500,000	1,958,700,000	2,034,600,000

7. While there is high degree of confidence on the ability of the Urban & Regional Dev. Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Lands would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Urban & Regional Dev. Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State  
Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/190/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Women Affairs  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### J. Introduction

This is to inform the Honourable Commissioner, **Ministry of Women Affairs and all Accounting Officers and Chief Executives of MDAs within the Women & Social Development Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

XXVIII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;

XXIX. In addition, request all Agencies within the Women & Social Development to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:

- Recurrent Internally Generated Revenues;
- Personnel Costs (establishments, basic salary and allowances);
- Overhead Costs;
- Capital Receipts; and
- Capital Expenditure

XXX. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

xxviii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities.] during the annual MTSS Roll-over, is itself presently undergoing a review having been

used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;

- xxix. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxx. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Women & Social Development** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to **"common funds"**. In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop**

however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop. As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

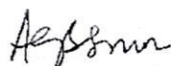
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Women, Information and Social Dev.				2,255,800,000	1,243,600,000	1,012,200,000	2,342,000,000	2,432,700,000
Ministry of Women Affairs	43,400,000	18,000,000	61,400,000	-	-	-	-	-
Min. of Information, Youths, Sports & Culture	112,800,000	150,000,000	262,800,000	-	-	-	-	-
Rehabilitation Board	33,900,000	372,000,000	405,900,000	-	-	-	-	-
JS-Social Re-orientation & Mobilization Agency	2,900,000	1,200,000	4,100,000	-	-	-	-	-
JS- Broadcasting Corporation (Radio)	242,400,000	40,000,000	282,400,000	-	-	-	-	-
JS- Broadcasting Corporation (Television)	-	24,000,000	24,000,000	-	-	-	-	-
Printing Press	-	8,000,000	8,000,000	-	-	-	-	-
History & Culture Bureau	28,700,000	14,000,000	42,700,000	-	-	-	-	-
Jigawa State Sports Council	101,400,000	45,000,000	146,400,000	-	-	-	-	-
Jigawa State Arts, Exhibition & Multimedia Cens	-	6,000,000	6,000,000	-	-	-	-	-
	565,500,000	678,200,000	1,243,700,000	2,255,800,000	1,243,600,000	1,012,200,000	2,342,000,000	2,432,700,000

7. While there is high degree of confidence on the ability of the Women & Social Development Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Women Affairs would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Women & Social Development Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



**DIRECTORATE OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State**

**Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)**

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,*

*Ministry of Water Resources*

*New State Secretariat Complex, Block B,  
Dutse, Jigawa State*

**CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET**

**K. Introduction**

This is to inform the Honourable Commissioner, **Ministry of Water Resources and all Accounting Officers and Chief Executives of MDAs within the Water & Sanitation Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XXXI. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XXXII. In addition, request all Agencies within the Water & Sanitation to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XXXIII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xxxi. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xxxii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxxiii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Water & Sanitation** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

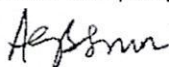
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Water Supply and Sanitation</b>				3,281,200,000	1,358,900,000	1,922,300,000	3,406,500,000	3,538,500,000
Ministry of Water Resources	22,600,000	816,000,000	838,600,000					
Rural Water Supply and Sanitation Agen	36,900,000	11,000,000	47,900,000					
Jigawa State Water Board	171,200,000	28,000,000	199,200,000					
Small Town Water Supply Agency	254,200,000	19,000,000	273,200,000					
	484,900,000	874,000,000	1,358,900,000	3,281,200,000	1,358,900,000	1,922,300,000	3,406,500,000	3,538,500,000

7. While there is high degree of confidence on the ability of the Water & Sanitation Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Water Resources would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Water & Sanitation Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)





## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Rural Infrastructure  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### G. Introduction

This is to inform the Honourable Commissioner, **Ministry of Rural Infrastructure and all Accounting Officers and Chief Executives of MDAs within the Power Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

XIX. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;

XX. In addition, request all Agencies within the Power to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:

- Recurrent Internally Generated Revenues;
- Personnel Costs (establishments, basic salary and allowances);
- Overhead Costs;
- Capital Receipts; and
- Capital Expenditure

XXI. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xix. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xx. That based on assessment of the 2014 budget implementation-at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxi. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Power** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal

Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

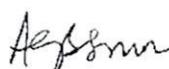
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Energy				820,300,000	214,590,000	605,710,000	851,620,000	884,620,000
Rural Electricity Board	34,590,000	180,000,000	214,590,000					
	34,590,000	180,000,000	214,590,000	820,300,000	214,590,000	605,710,000	851,620,000	884,620,000

7. While there is high degree of confidence on the ability of the PowerSector Planning Teamed by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016]should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Rural Infrastructurewould take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Power Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or beforebefore Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions].Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Environment*

*New State Secretariat Complex, Block B*

*Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### E. Introduction

This is to inform the Honourable Commissioner, **Ministry of Environment and all Accounting Officers and Chief Executives of MDAs within the Environment Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XIII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XIV. In addition, request all Agencies within the Environment to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XV. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xiii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xiv. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xv. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

### Indicative Resource Envelopes

6. The indicative Sectorial resource envelop for the **Environment** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

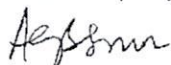
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Environment</b>				1,476,500,000	468,300,000	1,008,300,000	1,532,900,000	1,592,300,000
Alternative Energy Fund	3,300,000	4,000,000	7,300,000					
Ministry of Environment	135,900,000	19,900,000	155,800,000					
JISEPA	245,900,000	40,000,000	285,900,000					
JIGAP	17,600,000	1,600,000	19,200,000					
	402,700,000	65,500,000	468,200,000	1,476,500,000	468,300,000	1,008,300,000	1,532,900,000	1,592,300,000

7. While there is high degree of confidence on the ability of the Environment Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Environment would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Environment Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
 (Permanent Secretary)  
 For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Education*

*New State Secretariat Complex, Block B*

*Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### D. Introduction

This is to inform the Honourable Commissioner, **Ministry of Education and all Accounting Officers and Chief Executives of MDAs within the Education Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelopes and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- X. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XI. In addition, request all Agencies within the Education to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- x. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xi. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.



## Indicative Resource Envelopes

6. The indicative Sectorial resource envelop for the **Education** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Bud
<b>Education</b>				17,226,300,000	11,996,400,000	5,229,900,000	17,884,000,000	18,577,000,000
Ministry of Education, Science & Technology	2,807,500,000	1,800,000,000	4,607,500,000					
State Educational Inspectorate & Monitoring Unit	1,200,000	33,000,000	34,200,000					
Dutse Model/Capital School	126,600,000	101,000,000	227,600,000					
State Universal Basic Education Board	191,300,000	450,000,000	641,300,000					
Local Education Authority	-	-	-					
Barnaina Academy	5,500,000	20,000,000	25,500,000					
Science & Technical Schools Board	496,100,000	342,000,000	838,100,000					
Islamic Education Bureau	677,800,000	610,000,000	1,287,800,000					
Jigawa State Scholarships Board	10,800,000	875,000,000	885,800,000					
Jigawa State College of Education	955,700,000	47,000,000	1,002,700,000					
Jigawa State Polytechnic	386,000,000	26,000,000	412,000,000					
Jigawa State College of Islamic Legal Studies	240,300,000	17,000,000	257,300,000					
Informatics Institute	181,500,000	218,000,000	399,500,000					
Jigawa State College of Agriculture	282,300,000	41,000,000	323,300,000					
Jigawa State University, Kafin-Hausa	208,500,000	300,000,000	508,500,000					
Agency for Mass Education	76,800,000	12,000,000	88,800,000					
Library Board	53,300,000	7,200,000	60,500,000					
Nomadic Education Agency	386,100,000	10,000,000	396,100,000					
	7,087,300,000	4,909,200,000	11,996,500,000	17,226,300,000	11,996,400,000	5,229,900,000	17,884,000,000	18,577,000,000

7. While there is high degree of confidence on the ability of the Education Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Education would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Education Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Commerce*

*New State Secretariat Complex, Block A*

*Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### C. Introduction

This is to inform the Honourable Commissioner, **Ministry of Commerce and all Accounting Officers and Chief Executives of MDAs within the Commerce & Investment Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelopes and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- VII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- VIII. In addition, request all Agencies within the Commerce & Investment to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- IX. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- vii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- viii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- ix. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Commerce & Investment** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to **"common funds"**. In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelops relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

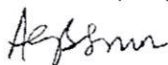
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Commerce</b>				902,300,000	109,200,000	793,100,000	936,800,000	973,100,000
Min. of Commerce, Industries and Co-operatives	67,200,000	15,000,000	82,200,000					
Consumer Protection Agency	-	2,400,000	2,400,000					
Jigawa State Hotels and Tourism	5,400,000	4,000,000	9,400,000					
Mineral Resource Development Agency	9,300,000	6,000,000	15,300,000					
	81,900,000	27,400,000	109,300,000	902,300,000	109,200,000	793,100,000	936,800,000	973,100,000

7. While there is high degree of confidence on the ability of the Commerce & Investment Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Commerce would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Commerce & Investment Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)

For: Honourable Commissioner for Finance & Economic Planning



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Environment  
New State Secretariat Complex, Block B,  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### B. Introduction

This is to inform the Honourable Commissioner, **Ministry of Environment and all Accounting Officers and Chief Executives of MDAs within the Empowerment Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

IV. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;

V. In addition, request all Agencies within the Empowerment to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:

- Recurrent Internally Generated Revenues;
- Personnel Costs (establishments, basic salary and allowances);
- Overhead Costs;
- Capital Receipts; and
- Capital Expenditure

VI. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- iv. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- v. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- vi. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.

3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Empowerment** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "common funds". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided-for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

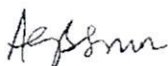
2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
Empowerment				820,300,000	87,100,000	733,200,000	851,600,000	884,600,000
Ministry of Economic Empowerment	73,100,000	14,000,000	87,100,000					
	73,100,000	14,000,000	87,100,000	820,300,000	87,100,000	733,200,000	851,600,000	884,600,000

7. While there is high degree of confidence on the ability of the Empowerment Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Environment would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Empowerment Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)  
For: Honourable Commissioner for Finance & Economic Planning





## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State

Tel: 064 - 721075, 721175; E-Mail [jgs\\_budgetoffice@yahoo.com](mailto:jgs_budgetoffice@yahoo.com)

Ref: DOB/PLN/S/100/1/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Health  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### F. Introduction

This is to inform the Honourable Commissioner, **Ministry of Health and all Accounting Officers and Chief Executives of MDAs within the Health Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XVI. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XVII. In addition, request all Agencies within the Health to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XVIII. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.
2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xvi. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xvii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xviii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.
3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Health** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with Economic & Fiscal



**DIRECTORATE OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, First Floor, New State Secretariat, Dutse, Jigawa State**

**Tel: 064 - 721075, 721175; E-Mail jgs\_budgetoffice@yahoo.com**

Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Work  
New State Secretariat Complex, Block B  
Dutse, Jigawa State*

**CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET**

**H. Introduction**

This is to inform the Honourable Commissioner, **Ministry of Works and all Accounting Officers and Chief Executives of MDAs within the Roads & Transport Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- XXII. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- XXIII. In addition, request all Agencies within the Roads & Transport to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
- Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- XXIV. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- xxii. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
- xxiii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
- xxiv. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.
3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the **"Guidance Notes on the Preparation of Medium Term Sector Strategy"**. Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Roads & Transport** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with



## DIRECTORATE OF BUDGET AND ECONOMIC PLANNING

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Ref: DOB/PLN/S/100/I/7

Date: 26<sup>th</sup> August, 2014  
30<sup>th</sup> Shawwal, 1435

*The Honourable Commissioner,  
Ministry of Agriculture  
New State Secretariat Complex, Block B,  
Dutse, Jigawa State*

### CALL CIRCULAR: 2015 – 2017 MTSS / MTSF AND 2015 BUDGET

#### A. Introduction

This is to inform the Honourable Commissioner, **Ministry of Agriculture and all Accounting Officers and Chief Executives of MDAs within the Agriculture Sector** that the Directorate of Budget and Economic Planning has commenced arrangements for the preparation of 2015 - 2017 Medium Term Sector Strategies [MTSS], Medium Terms Sector Frameworks [MTSF] and the 2015 Budget. As usual, for all the Sectors concerned with the preparation of the Medium-term Plans, these are what provide the context for the annual budget ensuring that budgetary objectives and priorities remain rooted in the State's Comprehensive Development Framework [CDF]. These Sectors would therefore be provided with the necessary Sector Envelops to guide the preparation of both the medium-term plans and the 2015 budget. In the same vein, all Agencies would also be issued with the usual budget ceilings to ensure that the 2015 budget proposals are prepared within the limit of resources projections. The sector envelops and budget ceilings are very important not only in ensuring strategic prioritization in resource allocation but also in facilitating effective collaboration between the agencies in the attainment of common sectorial policy objectives and targets.

2. The purpose of this circular is therefore to:

- I. Request Key Sectors involved with the preparation of medium term sector plans to prepare and submit their 2015 – 2017 MTSS / MTSF as the case may be. This would involve undertaking a review of the current 2014 – 2016 Medium-Term Sector Plan and their Roll-over to produce 2015 – 2017 medium-term plans;
- II. In addition, request all Agencies within the Agriculture to prepare and submit proposals for the various components of the budget in respect of the 2015 Fiscal Year (FY) to be largely derived from the MTSS. The subsequent Budget Call Circular should therefore be seen as complementing the MTSS Circular. The budget components for which proposals for the 2015 FY are requested specifically include:
  - Recurrent Internally Generated Revenues;
  - Personnel Costs (establishments, basic salary and allowances);
  - Overhead Costs;
  - Capital Receipts; and
  - Capital Expenditure
- III. Provide the Sector with the preliminary Sector Envelops and budget ceilings that set the upper limit of expenditure proposals.

2. Under normal circumstances, preparation of the medium-term sector plans precedes preparation of the annual budget. However, because of certain considerations, it is planned that the two processes would be pursued concurrently. These considerations include:

- i. The fact that the CDF which largely provides context and guiding principles [particularly in terms of policy objectives and priorities,] during the annual MTSS Roll-over, is itself presently undergoing a review having been used as the basis for the medium term plans and the annual budgets for about six years. The CDF is thus in transition;
  - ii. That based on assessment of the 2014 budget implementation at mid-year, outstanding contractual obligations with respect to ongoing projects and programmes remains very significant. Consequently, 2014 – 2016 MTSS / MTSF Roll-over would significantly focus on current and ongoing initiatives such that 2015 budget would almost completely focus on completing all the priority ongoing projects and meeting outstanding obligations. This is especially so because, medium-term revenue and expenditure projections at the moment indicates revenue contraction. It is thus anticipated that preparation of the 2015 – 2017 MTSS and the 2015 budget will be less elaborate and cumbersome;
  - iii. That considering the fact that the 2015 Fiscal Year is an election year, it would be important to buy enough time early in the year to enable further consolidation. This would require early submission of the proposed budget to the House of Assembly relative to the previous year especially in consideration of the timelines indicated in the recently circulated generic annual budget calendar.
3. It is based on these considerations amongst others that preparation of 2015 – 2017 medium-term plans and 2015 annual budget would be concurrently pursued for the Sectors concerned.

#### **2015 – 2017 Revenue and Expenditure Projections.**

4. In addition to the usual Fiscal Strategy Paper, an Economic & Fiscal Updates and Budget Policy Statements were prepared in a bid to ensure more robust medium-term revenue and expenditure projections and a well-informed budget process. These have also helped in producing the preliminary medium-term fiscal projections from which the Sector Envelops and Budget Ceilings were also derived. As earlier hinted, while on the one hand, the portfolio of ongoing initiatives and actual contractual obligations with most of the Sectors remain very significant, on the other hand, preliminary revenue and expenditure projections points to a possible contraction of some of the major revenue sources particularly with respect to capital receipts. Consequently, with anticipated shrinkage in the accruals in to the Capital Development Fund, Sectors and MDAs would necessarily have to reappraise their priorities in both the MTSS Roll-over and the 2015 Budget such that even among ongoing projects, only those of high priority or have reached an advanced stage of completion are fully funded in 2015. In the same vein, in order to transfer as much revenue as possible from recurrent incomes into the Capital Development Fund, a restriction has been enforced on the expansion of the overhead cost component of recurrent expenditure. Consequently, except for some few exemptions, most MDAs would maintain a proportion less than 100% of the 2014 Approved provisions against the 2015 Fiscal Year.

#### **2015 - 2017 the Medium-Term Sector Plans**

5. As earlier stated, the Jigawa State Comprehensive Development Framework which provides the context of the Medium Term Sector Plans, is presently undergoing a review. Consequently, taking into account the huge portfolio of ongoing projects across all the major sectors both in number and financial quantum, MTSS / MTSF Roll-over should accord high priority to these areas. In other words, the overriding concern in the process should largely entails a review and update of existing commitments to ensure full funding and the attainment of the expected budgetary outputs by the end of 2015. While it is envisaged that 2015 – 2017 MTSS / MTSF process is going to be straightforward and relatively less burdensome, Sector Planning Teams should continue to be guided by the "**Guidance Notes on the Preparation of Medium Term Sector Strategy**". Also considering the ongoing revision of the CDF, the review and re-prioritization of **Medium-term Goals and Objectives** in each sector should be done with a view to consolidate on the attainment Sectorial Policy Targets and Objectives.

#### **Indicative Resource Envelopes**

6. The indicative Sectorial resource envelop for the **Agriculture** Sector is provided hereunder. As earlier mentioned, the overall fiscal projections was informed by the 2015 – 2017 Fiscal Strategy Paper with

Economic & Fiscal Updates that take cognisance of Global, National & Local Economic Prospects including a consideration of recent fiscal trends and challenges. Sectorial resource allocation also takes into account the extent of existing commitments, contractual obligations and scope of sector initiatives. The issued resource envelop is limited only to "**common funds**". In other words, cost estimates of expenditure items envisaged to be financed from such funds as loans and grants are not included in Sector Envelop. These should be separately presented as "contra - entries" on the income and expenditure sides of the fiscal projections. **The Resource Envelop however includes Government Counterpart Contributions in respect of loans and grants that require such. Accordingly, the extent of the required counter-funding should be provided for from the given resource envelop.** As usual, while the resource envelopes relate to whole sectors, efforts were made to provide further guidance as regards to divisions within key expenditure components (personnel, overhead cost and capital expenditure).

2015 - 2017 MTSS / MTSF Indicative Sector Resource Envelop								
Sector / Sector Agencies	2015 - 2017 MTSS / MTSF Projections							
	2015 Recurrent Projections			2015 Envelop			2016	2017
	Personnel	Overhead	Total	Whole Budget	Recurrent	Capital	Whole Budget	Whole Budget
<b>Agriculture</b>				3,691,400,000	1,002,600,000	2,688,800,000	3,832,300,000	3,980,800,000
Ministry of Agriculture & Natural Resources	344,900,000	24,000,000	368,900,000					
JARDA	451,900,000	18,000,000	469,900,000					
Jigawa State Agricultural Research Institute	142,800,000	4,000,000	146,800,000					
Farmers/Herdsmen Board	11,000,000	6,000,000	17,000,000					
	950,600,000	52,000,000	1,002,600,000	3,691,400,000	1,002,600,000	2,688,800,000	3,832,300,000	3,980,800,000

7. While there is high degree of confidence on the ability of the Agriculture Sector Planning Team led by the Honorable Commissioner to undertake the MTSS / MTSF Roll-over process timely, in accordance with the procedures contained in the MTSS Guide and consistent with the usual reporting templates, Development Partners working with the Sectors [especially the DFID-Funded SPARC Program] would continue to render technical backstopping to ensure a successful exercise. This would be in addition to support from the Sector Desk Officers from the Directorate who would follow-up with their assigned sectors to monitor progress and provide further guidance as may be required.

8. The usual MTSS / MTSF as used in the current MTSS Version [2014 – 2016] should be used for the Roll-over process. The templates as extracted from the MTSS Manual, essentially captures all the key elements needed to establish and maintain a clear link between the CDF and the annual budget. **As the Lead Agency and Chair of the Sector Planning Team, it is expected that Ministry of Agriculture would take an active leading role in the MTSS / MTSF Roll-over process as to ensure effective coordination and collaboration between all the MDAs within the Agriculture Sector.**

9. Finally, please be informed that Bilateral Discussions on the 2015 Budget are scheduled to commence by **15<sup>th</sup> of September 2014**. Consequently, the costing aspects of the medium term plans should be submitted alongside the 2015 budget proposals on or before Friday 12 September 2014. Final Versions of reviewed and updated MTSS / MTSF are to be submitted on or before Friday 10<sup>th</sup> October 2014 [before the conclusions of the Bilateral Discussions]. Also the 2015 Budget Proposals should be submitted at least in triplicate including a soft [electronic] copy on CD while 3 bond-copies of the final versions of the Medium-term Sector Plan are required including the soft copy on CD.

10. Please accept my sincere regards.



Adamu M. Garun Gabas  
(Permanent Secretary)