JIGAWA STATE LOCAL GOVERNMENT

ANNUAL BUDGET CALENDAR AND GUIDELINES

For

BUDGET DEVELOPMENT, ENACTMENT, NCOA ADOPTION AND IMPLEMENTATION

Revised

November 2026

FOREWORD

An effective budget system is fundamental to achieving sustainable development, strengthening public financial management and ensuring that government resources are allocated and utilised in line with the needs and priorities of the people. At the Local Government level, a well-prepared and properly implemented budget provides a framework for translating development priorities into tangible programmes, projects and services that improve the living conditions of citizens.

In recognition of the strategic importance of Local Governments in grassroots development, the Jigawa State Government remains committed to strengthening planning and budgeting processes across the 27 Local Government Areas. This Jigawa State Local Government Annual Budget Calendar: Budget Development, Enactment, NCoA Adoption and Implementation Guideline/manual has therefore been developed to provide a harmonised and practical guide for budget preparation, consideration, approval and implementation, clearly outlining the required processes, institutional responsibilities, procedures and timelines.

The guideline emphasises the integration of the Medium-Term Fiscal Framework, Medium-Term Expenditure Framework, Local Government Development Plans and annual budget processes. It also promotes community engagement, stakeholder participation and inclusive budgeting to ensure that budget priorities reflect the needs of women, men, children and persons with special needs, while strengthening the link between resource allocation and development outcomes.

Furthermore, the adoption of the National Chart of Accounts (NCoA) and the harmonised Local Government Chart of Accounts will provide a standardised framework for budget classification, financial transactions, reporting and auditing across the 27 Local Government Areas. This is expected to enhance transparency, accountability, fiscal discipline, expenditure tracking and compliance with applicable financial regulations and International Public Sector Accounting Standards (IPSAS).

I sincerely appreciate the collaboration of the Ministry for Local Government and Community Development, the Office of the Accountant-General and other relevant stakeholders in the development of this important guideline. I also acknowledge the technical support provided by the United Kingdom's Foreign, Commonwealth and Development Office (FCDO)-funded Partnership for Agile Governance and Climate Engagement (PACE). I encourage all Local Government Councils and relevant stakeholders to ensure its effective implementation, as I am confident that it will strengthen grassroots financial governance, improve service delivery and contribute to sustainable development across Jigawa State.

11/11/2026

Ibrahim Babangida Umar FCNA
Hon. Honourable Commissioner,
Ministry of Budget and Economic Planning
Jigawa State

Preface

Sound budgeting, accounting and financial reporting systems are essential for effective public financial management, fiscal discipline and accountability in the use of public resources. At the Local Government level, these systems provide the foundation for ensuring that public funds are properly planned, recorded, controlled and reported in accordance with established financial regulations and standards.

The Jigawa State Local Government Annual Budget Calendar: Budget Development, Enactment, NCoA Adoption and Implementation Guideline/manual has been developed to provide a standardised and practical framework for guiding the 27 Local Government Councils in the preparation, approval and implementation of their annual budgets. It outlines the key procedures, institutional responsibilities and timelines required to strengthen the budget process and promote consistency in financial management practices across the Local Governments.

A major feature of this Guideline/manual is the integration and adoption of the National Chart of Accounts (NCoA) and the harmonised Local Government Chart of Accounts. This provides a common classification structure for budget preparation, accounting and financial reporting, thereby facilitating accurate recording of financial transactions, improved expenditure tracking, reliable financial information and compliance with applicable accounting standards, including the International Public Sector Accounting Standards (IPSAS).

The Guideline/manual also promotes the alignment of budget preparation with medium-term fiscal and expenditure frameworks, Local Government Development Plans and community priorities. Its effective application will strengthen budget execution, financial control, performance monitoring and reporting, while enhancing transparency, accountability and the efficient utilisation of public resources for improved service delivery.

Abdullahi SG Shehu, FCA
Accountant General,
Office of the State Accountant General,
Jigawa State.

Adoption/Acknowledgement

The Jigawa State Local Government Annual Budget Calendar: Budget Development, Enactment, NCoA Adoption and Implementation Guideline is an important instrument for strengthening public financial management and promoting effective budget governance across the 27 Local Government Areas of the State. It provides a systematic and practical framework for budget preparation, review, approval and implementation, in line with applicable legal provisions, national fiscal frameworks and recognised best practices.

The Guideline/manual is designed to simplify and standardise the Local Government budget process by providing clear procedures, defined institutional responsibilities, implementation timelines and practical tools, including the accompanying budget templates and harmonised Chart of Accounts. Its application will promote efficiency, compliance, transparency and accountability at every stage of the budget cycle.

We recognise that effective budgeting is essential to translating government policies and development priorities into meaningful programmes and projects that respond to the needs of our communities. Accordingly, the Guideline/manual provides an opportunity to strengthen grassroots governance through improved resource allocation, inclusive stakeholder participation, fiscal discipline and more effective delivery of essential public services.

In view of its importance, the 27 Local Government Councils in Jigawa State hereby adopt this Guideline/manual, together with its accompanying templates and Chart of Accounts, as the standard reference for the preparation and implementation of their annual budgets. All Local Government Councils and relevant officers are therefore expected to ensure its consistent application in promoting uniformity, accountability and improved budget performance across the State.

We sincerely appreciate the Ministry of Budget and Economic Planning and the Office of the Accountant-General for their leadership and coordination in developing this important Guideline/manual and its accompanying tools. We also express our profound gratitude to the United Kingdom's Foreign, Commonwealth and Development Office (FCDO)-funded Partnership for Agile Governance and Climate Engagement (PACE) for the valuable technical support provided throughout the development process. We acknowledge the contributions of all stakeholders whose commitment and expertise made this initiative possible.

We are confident that the effective adoption and implementation of this Guideline/manual will establish a stronger foundation for sound public financial management, improve the credibility of Local Government budgets and ensure that public resources are directed towards addressing the development priorities and aspirations of our communities.

17/4/26

Hon. Ibrahim Garba Hanun Giwa
Honourable Commissioner,
Ministry for Local Government and Community Development

Introduction

This guideline/manual is designed to support Local Government Councils (LGCs) in Jigawa State to adopt to plan and prepare their budgets with practical step-by-step guidelines and tools to make the process easy and understandable. It is aimed at giving insight into addressing issues around:

- How to provide sustainable and equitable social and economic services for the general well-being of men, women, and children,
- How to guarantee that economic and social development take place in a planned, equitable, and harmonious manner,
- How to ensure that activities undertaken are consistent with relevant government laws and policies,
- How to encourage involvement of all stakeholders in the budgeting process, and
- How to ensure programmes and activities are undertaken to address the needs of women, men, and people with special needs.

Local Government system in Nigeria

The Local Government System in Nigeria was designed to make the government more accessible to the people at the grassroots and thus bridge the gap created by a centralized system of administration. Local Governments are established primarily to provide and sustain social services and infrastructure in their communities. They are sub-national governments that extend administrative and political control to the men and women in communities and have jurisdiction over a limited range of state functions. Jigawa State has 27 Local Government Areas viz: Jigawa State in Nigeria has 27 Local Government Areas (LGAs), including Auyo, Babura, Birnin Kudu, Buji, Dutse, Gagarawa, Garki, Gumel, Guri, Gwaram, Gwiwa, Hadejia, Jahun, Kafin Hausa, Kaugama, Kazaure, Kiri Kasama, Kiyawa, Maigatari, Malam Madori, Miga, Ringim, Roni, Sule Tankarkar, Taura, and Yankwashi Local Government.



Section 7(1) of the 1999 Constitution, as amended, states that "the system of Local Government by democratically elected local councils is, under this Constitution, guaranteed; and accordingly, the government of every State shall ensure their existence under a law which provide for the establishment, structure, composition, finance and functions of such council.

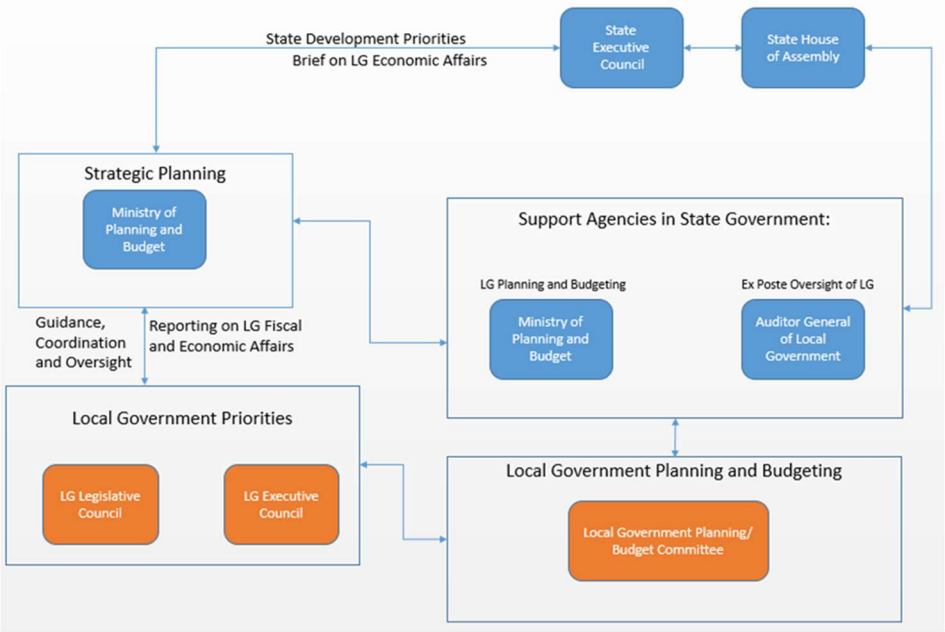
The Local Government Law of 2007 as amended provides guidance for the functions, administration and other related matters of the 27 Local Governments in the State. Similarly, the Economic Planning Board Law No. 8 of 2016, consistent with Section 7(3) of the Constitution of the Federal Republic of Nigeria. Some of the functions of the EPB include:

- provide inputs into the short, medium and long-term development plans of the State and the Local Governments in line with the State development

priorities;

- examine the plans and budgets of the State and Local Government Councils for consistency with each other and with the State development objectives and priorities.
- monitor and ensure compliance with provisions of the Economic Planning and Fiscal Responsibility Law by the relevant Government Agencies.

Presented in the chart below is the summary of the interrelationship between key institutions and frameworks for coordinating effective planning and budgeting at the local government level in Jigawa State.



The requirements, processes, tools and timelines for planning and budgeting explained in this guideline are consistent with the provisions of the laws, regulations, memoranda, and development plans as well as the roles and responsibilities stated above.

Jigawa State Local Government Planning and Budgeting Practice

The Ministry for Local Government & Community Development is saddled with the responsibility of supervising the Public Financial Management process of 27 Local Governments in the State. It ensures that Local Governments abide by the provisions of Financial Memorandum and all matters relating to local government finances.

Core processes

Step 1: Community Engagement and Needs Assessment

- **Ward Development Committees (WDCs)** and **traditional leaders** are consulted to identify **community needs** in health, education, and infrastructure.
- Local government councils conduct **town hall meetings** to ensure public participation in budget planning.

Step 2: Budget Preparation

- The **Local Government Budget Committee** drafts the budget based on state fiscal policies and revenue projections based on the harmonized budget classification and the chart of accounts.
- Revenue sources include **federal allocations (FAAC), internally generated revenue (IGR), and grants** from state and development partners.
- Expenditure is categorized into **recurrent** (salaries, overhead costs) and **capital** projects (feeder roads, basic education and primary healthcare) clearly showing the spending entity, function, fund and geo-location based on the harmonized budget classification and the chart of account.

Step 3: Budget Review and Approval

- The Jigawa State Ministry for Local Government in collaboration with the Ministry of Budget and Economic Planning reviews local government budgets for compliance with fiscal guidelines. The Local Government Legislative Council approves the Budget of their respective Local Governments.

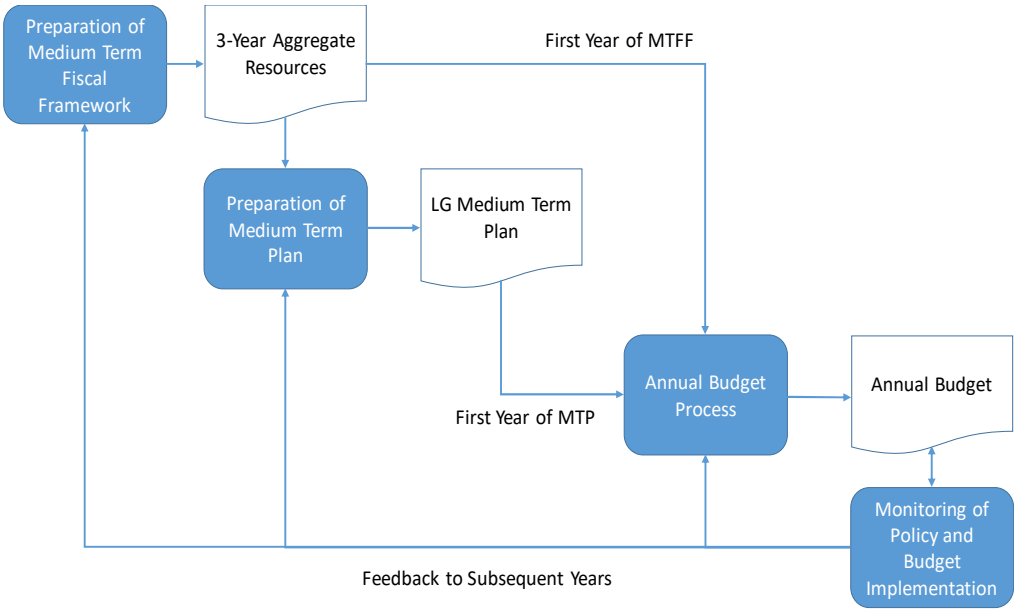
The Jigawa State Customized Local Government's harmonised Chart of Accounts (LGCoA) shall serve as the standard framework for budget preparation, budget implementation, financial reporting, and accounting across all the 27 (twenty-seven) local government councils in the state.
This shall promote and ensure uniformity, transparency, and compliance with relevant financial regulations, including the National Chart of Accounts (NCOAoA) and IPSAS (International Public Sector Accounting Standards).

The Jigawa State Local Government COA is consistent with the National Chart of Accounts (NCOA). The has harmonized all the various COAs of Federal, States, and Local Government Councils were harmonized in 2012 to the NCOA to a standardized COA that will enhance the attainment of minimum reporting requirement that is are in line with international best practices.

The NCOA comprises the coding of items used for classification, budgeting, accounting, and reporting within the financial year. Therefore, the Jigawa State Local Government COA shall facilitate and systematise the recording of all transactions and is linked to General Purpose Financial Statements (GPFS).

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Min. of Health
2	Economic	8	What Transaction? e.g. Expenditure on Local Travel & Transport
3	Functional	5	Purpose? e.g. General Medical Services
4	Programme	14	Why? e.g. Primary Health Care
5	Fund	5	Source/Financed by? Main Envelope- CRF, Domestic Aid & Grants
6	Geo Codes	8	Where? (Location of Benefit of Transaction) e.g. Nasarawa LGA, Kano State
	TOTAL	52	

It is important to note that as at the time of preparing this guideline/manual, the programme segment is yet to be domesticated at the local government level.



In line with these 'best practice' requirements, the Jigawa State Local Government Generic Budget Calendar provides the sequence and timings for key activities/milestones in the annual budget process in accordance with which the annual budget process should be pursued allowing for a maximum of plus or minus one week variation.

The Generic Budget Calendar presents the general framework for the annual timetable and action plan that should guide budget preparation at the Local Government level in Jigawa State. It specifies key activities and milestones that need to be accomplished within specified timelines to ensure that budget preparation and execution follows a smooth and predictable trajectory.

As per the Generic Budget Calendar, the process begins in early April of the preceding fiscal year in question, including over 22 different actions/milestones each with its desired date commencing early April with the preliminaries culminating in the enactment of Appropriation Law in December but extending up to early February of the fiscal year when budget implementation profiles are finalised and issued. The calendar does not reflect details or every single action that the Ministry for Local Government and the various departments across the local government councils must take in preparing the budget proposals.

The Local Government Council should plan to improve the lives of citizens in communities and rural areas by making the best use of resources to improve their livelihood and welfare. Therefore, the LGC should make policies for attaining better governance, set priorities, and come up with strategies to implement the policies in order to achieve desired goals.

Activity Number	Activities/Milestones	Best Practice Start	
		Dates	Responsibility
A – Preparation of Local Government Medium Term Expenditure Framework			
1	Conduct of Medium-Term Expenditure Framework/MTSS	June – July	Ministry for Local Government
2	Issue of budget call circular by the Ministry for Local Government requesting for LGC budget performance and out-turn, and 3-year projected LGC revenue from internal sources.	July – August	Ministry for Local Government
3	Approval of LG MTEF Document	August	SHoA
4	Town Hall Meetings on the Budget Formulation	September	LGC Budget Committee
5	Submission of LG Estimate to Local Government Legislative Council for consideration	October	LG Executive Arm
6	LG Budget Bilateral Discussions	October	Ministry for Local Government
7	Submission of LG Budget to State House of Assembly for Approval	November	Ministry for Local Government
8	LG Budget bilateral defense	November	SHoA
9	Conveyance of LG Budget Approval to the Local Governments	December	Ministry for Local Government
10	Printing and uploading of the Approved LG Budget	January	Local Government Council
B – Preparation /Roll-over of Local Government Development Plan			
1	Set up Local Government Planning Committee	April	Ministry for Local Government
2	Review of Jigawa State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data, including Campaign Manifesto of the LG Chairman	April	Local Government Planning Committee – Guidance and oversight of Ministry of Planning and Budget and Ministry of Local Governments
3	Review of baseline and situation analyses. For roll over of Development Plan, review of previous year performance and current year performance. Setting of priorities	April - May	Local Government Planning Committee
4	Stakeholders' Consultation and Engagement to review and agree on priorities	April - May	Local Government Planning Committee in collaboration with Ministry of Local Government
5	Setting the strategic direction and results framework, involving development of mission, vision and core values statements; agreeing the development pillars and priorities; developing plan objectives; agreeing the expected outcomes and developing the results framework; and developing broad strategies for achieving the plan objectives and for delivering the expected outcomes	May	Local Government Planning Committee with LG leadership (Chairman, Councilors, etc.) and representatives of all stakeholders; usually in an Envisioning Session of about 3 days
6	Preparation of Local Government Development Plan showing justification and outcomes	May	Local Government Planning Committee
7	Stakeholders Validation of Local Government Development Plan	November	Local Government Executive Council (Ministry of Planning and Budget and Ministry of Local Government to attend)
8	Approval & Publication of Local Government Development Plan	November	Ministry of Local Government and Local Government Executive Council
C – Budget Performance Review and Reporting			
1	Quarterly LGC budget performance reports	April, July, October and January	Local Government Council PRS Dept
2	Consolidation and uploading of Quarterly Budget Performance Reports	April, July, October, and December	MFLG Planning Research and Statistics Dept
3	Local Government Performance Review	July	Ministry of Local Government


JIGAWA STATE GOVERNMENT