



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary,  
Government House,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Government House                                                                                                                                                                                                                              |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 90,803,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 3,500,000,000                                                                                                                                                                                                                                 |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 5,000,000,000                                                                                                                                                                                                                                 |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



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|                                     |                                                                                                                                                                                                                                               |
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| Name of MDA                         | Deputy Governor's Office                                                                                                                                                                                                                      |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 17,144,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 450,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 250,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

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11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Directorate of Protocol                                                                                                                                                                                                                       |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 5,399,000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 580,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director General  
Due Process & Project Monitoring Bureau,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Due Process & Project Monitoring Bureau                                                                                                                                                                                                       |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 68,862,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 135,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 80,000,000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Pilgrim Welfare Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Pilgrim Welfare Agency                                                                                                                                                                                                                        |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 42,802,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 2,500,000,000                                                                                                                                                                                                                                 |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 200,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Jigawa State Agency for the Control of AIDS,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Agency for the Control of AIDS                                                                                                                                                                                                   |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 3,600,000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 60,000,000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Chairman**

**Jigawa State Public Complaints & Anti-Corruption Commission,  
Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Public Complaints & Anti-Corruption Commission                                                                                                                                                                                   |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 23,199,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 115,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director General  
Jigawa State Agricultural Research Institute,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Agricultural Research Institute                                                                                                                                                                                                  |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 211,300,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 18,800,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 900,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Coordinator**

**Jigawa State Performance Delivery & Coordination Unit,  
Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Performance Delivery & Coordination Unit                                                                                                                                                                                         |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 14,000,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               |                                                                                                                                                                                                                                               |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary,  
Office of the SSG Admin & Finance Directorate,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
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### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Office of the SSG Admin & Finance Directorate                                                                                                                                                                                                 |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1,405,600,000                                                                                                                                                                                                                                 |
| Overhead Cost Ceiling               | 1,200,000,000                                                                                                                                                                                                                                 |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 550,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

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Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The L.O. c/o Perm. Sec (Admin. & Finance)  
Liaison Office Kaduna,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Liaison Office Kaduna                                                                                                                                                                                                                         |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 12,527,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 10,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The L.O. c/o Perm. Sec (Admin. & Finance)  
Liaison Office Lagos,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
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### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Liaison Office Lagos                                                                                                                                                                                                                          |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 9,801,000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 16,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The L.O. c/o Perm. Sec (Admin. & Finance)  
Liaison Office Kano,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Liaison Office Kano                                                                                                                                                                                                                           |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 9,000,000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The L.O. c/o Perm. Sec (Admin. & Finance)  
Liaison Office Abuja,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Liaison Office Abuja                                                                                                                                                                                                                          |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 10,760,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 120,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Chieftaincy & Religious Affairs Department,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Chieftaincy & Religious Affairs Department                                                                                                                                                                                                    |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 22,744,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 350,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 3,000,000,000                                                                                                                                                                                                                                 |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | The Capital Envelop includes Constituency Projects                                                                                                                                                                                            |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Research, Evaluation and Political Affairs Directorate,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Research, Evaluation and Political Affairs Directorate                                                                                                                                                                                        |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 9,273,000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 525,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 200,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Special Service Directorate,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Special Service Directorate                                                                                                                                                                                                                   |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 358,760,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 1,180,000,000                                                                                                                                                                                                                                 |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 900,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | The Overhead Envelop includes Local Government Councils Contributions on Security Services                                                                                                                                                    |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Council Affairs Department,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Council Affairs Department                                                                                                                                                                                                                    |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 30,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Commandant**  
**Jigawa State Hisbah Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Hisbah Board                                                                                                                                                                                                                     |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 725,560,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 60,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Special Duties,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Special Duties                                                                                                                                                                                                                    |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 12,000,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 31,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 80,000,000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**State Emergency Management Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State Emergency Management Agency                                                                                                                                                                                                             |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 31,779,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 85,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 5,000,000,000                                                                                                                                                                                                                                 |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Guidance and Counselling Department,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Guidance and Counselling Department                                                                                                                                                                                                           |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 4,779,000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 70,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 10,000,000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Clerk  
State House of Assembly,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State House of Assembly                                                                                                                                                                                                                       |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 571,290,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 5,685,000,000                                                                                                                                                                                                                                 |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 1,500,000,000                                                                                                                                                                                                                                 |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Chairman  
Assembly Service Commission,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Assembly Service Commission                                                                                                                                                                                                                   |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 39,875,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 145,800,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Head of State Civil Service  
Office of the Head of State Civil Service,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Office of the Head of State Civil Service                                                                                                                                                                                                     |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 350,000,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 650,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 2,000,000,000                                                                                                                                                                                                                                 |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Establishment and Service Matters Directorate,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Establishment and Service Matters Directorate                                                                                                                                                                                                 |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 889,290,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 14,400,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Manpower Development and Training Directorate,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Manpower Development and Training Directorate                                                                                                                                                                                                 |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 115,800,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Manpower Development Institute,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Manpower Development Institute                                                                                                                                                                                                                |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 76,098,000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 200,000,000                                                                                                                                                                                                                                   |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 100,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The State Auditor General**  
**Office of the State Auditor General,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Office of the State Auditor General                                                                                                                                                                                                           |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 204,610,000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 70,000,000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 200,000,000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Auditor General, Local Government Audit**  
**Office of the Auditor General Local Government Audit,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Office of the Auditor General Local Government Audit                                                                                                                                                                                          |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 155140000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 522280000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 200000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Auditor General**  
**Audit Service Commission,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Audit Service Commission                                                                                                                                                                                                                      |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 18800000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Civil Service Commission,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Civil Service Commission                                                                                                                                                                                                                      |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 58240000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 90000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 30000000                                                                                                                                                                                                                                      |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Chairman  
State Independent Electoral Commission,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State Independent Electoral Commission                                                                                                                                                                                                        |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 58813000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 168700000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 100000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Local Government Service Commission,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Local Government Service Commission                                                                                                                                                                                                           |
| Sector                              | Administrative                                                                                                                                                                                                                                |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 44343000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 1310497000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 200000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Finance,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Finance                                                                                                                                                                                                                           |
| Sector                              | 022000100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 501490000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 6800000000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 1000000000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The State Accountant General**  
**Office of the State Accountant General,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
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### **Resources, Expectations and Budget Ceilings.**

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Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Office of the State Accountant General                                                                                                                                                                                                        |
| Sector                              | 022000700100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 2465700000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 688520000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

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- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

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12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
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## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Directorate of Salary and Pension Administration,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
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#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

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- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Directorate of Salary and Pension Administration                                                                                                                                                                                              |
| Sector                              | 022000700400                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 658340000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 12000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 20000000                                                                                                                                                                                                                                      |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Chairman  
State Internal Revenue Service,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State Internal Revenue Service                                                                                                                                                                                                                |
| Sector                              | 022000800100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 68823000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 144000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 100000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The State Accountant General**  
**Debt Management Unit,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Debt Management Unit                                                                                                                                                                                                                          |
| Sector                              |                                                                                                                                                                                                                                               |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               |                                                                                                                                                                                                                                               |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 4000000000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**State Pension,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State Pension                                                                                                                                                                                                                                 |
| Sector                              | 012500200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 750000000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               |                                                                                                                                                                                                                                               |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Ministry of Budget and Economic Planning,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Budget and Economic Planning                                                                                                                                                                                                      |
| Sector                              | 023800100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 68500000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 4500000000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 600000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Statistician General**  
**Jigawa State Bureau of Statistics,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Bureau of Statistics                                                                                                                                                                                                             |
| Sector                              | 023800200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 39492000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 28750000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 300000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Economic Planning Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Economic Planning Board                                                                                                                                                                                                                       |
| Sector                              | 023800300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 30000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**

**Jigawa State Residents Identity Management Agency (JISRIMA),  
Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Residents Identity Management Agency (JISRIMA)                                                                                                                                                                                   |
| Sector                              | 023800400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 66066000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 50000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 300000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Jigawa State Social Investment Program Agency (JSSIPA),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
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- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
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#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Social Investment Program Agency (JSSIPA)                                                                                                                                                                                        |
| Sector                              | 023800500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 10000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 100000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Ministry Of Local Government and Community Development,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry Of Local Government and Community Development                                                                                                                                                                                        |
| Sector                              | 055100100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 70172000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 3452000000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 2000000000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Ministry of Agriculture & Natural Resources,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
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2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Agriculture & Natural Resources                                                                                                                                                                                                   |
| Sector                              | Agriculture Sector                                                                                                                                                                                                                            |
| Sector Envelop for MTSS MDAs        | 32820000000328200000003282000000                                                                                                                                                                                                              |
| Projected Personnel Cost            | 1301900000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 28000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Jigawa State Agricultural & Rural Development Authority,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Agricultural & Rural Development Authority                                                                                                                                                                                       |
| Sector                              | 021510200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 459630000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 230000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director General  
Jigawa Agricultural Transformation Agency (JATA),  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa Agricultural Transformation Agency (JATA)                                                                                                                                                                                              |
| Sector                              | 021510300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 7863000                                                                                                                                                                                                                                       |
| Overhead Cost Ceiling               | 150000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Farmers And Herdsman Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Farmers And Herdsman Board                                                                                                                                                                                                                    |
| Sector                              | 021511500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 85457000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 32000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Ministry of Livestock,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Livestock                                                                                                                                                                                                                         |
| Sector                              | 027000100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 70234000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 32800000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Ministry of Commerce, Industries and Co-operatives,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
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### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Commerce, Industries and Co-operatives                                                                                                                                                                                            |
| Sector                              | 022200100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        | 820490000082049000008204900000                                                                                                                                                                                                                |
| Projected Personnel Cost            | 140950000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 36000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Mineral Resources Development Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Mineral Resources Development Agency                                                                                                                                                                                                          |
| Sector                              | 022200200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 20337000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 13600000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director General  
State Investment Promotion Agency,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State Investment Promotion Agency                                                                                                                                                                                                             |
| Sector                              | 022200300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 10207000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 18000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Director General**  
**Jigawa State Youth Empowerment and Employment,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Youth Empowerment and Employment                                                                                                                                                                                                 |
| Sector                              | 022700100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 142730000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 44400000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 7548500000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary (Salary & Pension)**  
**Ministry of Works & Transport,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Works & Transport                                                                                                                                                                                                                 |
| Sector                              | 023400100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 247780000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 303000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 98459000000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Jigawa Roads Maintenance Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa Roads Maintenance Agency                                                                                                                                                                                                               |
| Sector                              | 023400400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 18259000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 19000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director  
Fire Service Directorate,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Fire Service Directorate                                                                                                                                                                                                                      |
| Sector                              | 023400900100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 165740000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 12000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Power and Energy,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Power and Energy                                                                                                                                                                                                                  |
| Sector                              | 023100100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 131940000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 1530000000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 21989000000                                                                                                                                                                                                                                   |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Managing Director  
Rural Electricity Board,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Rural Electricity Board                                                                                                                                                                                                                       |
| Sector                              | 023100200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 48817000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 950000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**Executive Secretary**  
**Alternative Energy Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Alternative Energy Agency                                                                                                                                                                                                                     |
| Sector                              | 023100300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 7250000                                                                                                                                                                                                                                       |
| Overhead Cost Ceiling               | 3000000                                                                                                                                                                                                                                       |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Ministry of Water Resources,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Water Resources                                                                                                                                                                                                                   |
| Sector                              | 025200100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 29544000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 4858500000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 9845900000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Jigawa state Water Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa state Water Board                                                                                                                                                                                                                      |
| Sector                              | 025210200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 306200000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 45000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Rural Water Supply and Sanitation Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Rural Water Supply and Sanitation Agency                                                                                                                                                                                                      |
| Sector                              | 025210300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 46030000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 10000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Small Town Water Supply Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Small Town Water Supply Agency                                                                                                                                                                                                                |
| Sector                              | 025210400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 322960000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 17800000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Lands, Housing, Urban & Regional Planning Development,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Lands, Housing, Urban & Regional Planning Development                                                                                                                                                                             |
| Sector                              | 026000100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 144840000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 28000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 6563900000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The General Manager**  
**Jigawa State Housing Authority,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Housing Authority                                                                                                                                                                                                                |
| Sector                              | 026000200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 30300000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 29750000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Urban Development Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Urban Development Board                                                                                                                                                                                                                       |
| Sector                              | 026000300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 113360000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 32000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Dutse Capital Development Authority (DCDA),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Dutse Capital Development Authority (DCDA)                                                                                                                                                                                                    |
| Sector                              | 026000400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 186420000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 38600000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Registrar  
High Court of Justice,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | High Court of Justice                                                                                                                                                                                                                         |
| Sector                              | 031800500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 954220000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 798000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 1400000000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Registrar  
Sharia Court of Appeal,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Sharia Court of Appeal                                                                                                                                                                                                                        |
| Sector                              | 031800600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1557400000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 550000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 900000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Registrar  
Judicial Service Commission,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Judicial Service Commission                                                                                                                                                                                                                   |
| Sector                              | 031801100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 147990000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 120000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 200000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Justice,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Justice                                                                                                                                                                                                                           |
| Sector                              | 032600100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 322360000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 125500000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 500000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Justice Sector and Law Reform Commission,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Justice Sector and Law Reform Commission                                                                                                                                                                                                      |
| Sector                              | 032600200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 64431000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 28000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 30000000                                                                                                                                                                                                                                      |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Ministry of Women Affairs & Social Development,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Women Affairs & Social Development                                                                                                                                                                                                |
| Sector                              | 051400100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 78468000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 38000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 1200000000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Jigawa State Rehabilitation Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Rehabilitation Board                                                                                                                                                                                                             |
| Sector                              | 051400200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 573300000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 54820000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 2082000000                                                                                                                                                                                                                                    |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Basic Education,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Basic Education                                                                                                                                                                                                                   |
| Sector                              | 056300100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        | 255992000002559920000025599200000                                                                                                                                                                                                             |
| Projected Personnel Cost            | 80573000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 2245333000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Agency for Mass Education,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Agency for Mass Education                                                                                                                                                                                                                     |
| Sector                              | 056300200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 137230000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 7000000                                                                                                                                                                                                                                       |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Nomadic Education Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Nomadic Education Agency                                                                                                                                                                                                                      |
| Sector                              | 056301800100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1192100000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 12000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Library Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Library Board                                                                                                                                                                                                                                 |
| Sector                              | 056301800200                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 68760000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 6000000                                                                                                                                                                                                                                       |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Chairman**  
**State Universal Basic Education Board,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | State Universal Basic Education Board                                                                                                                                                                                                         |
| Sector                              | 056301900100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 883130000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 1350000000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Chairman**  
**Inspectorate Headquarters & Zones,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Inspectorate Headquarters & Zones                                                                                                                                                                                                             |
| Sector                              | 056302100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 402850000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               |                                                                                                                                                                                                                                               |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Chairman**  
**Local Education Authority,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Local Education Authority                                                                                                                                                                                                                     |
| Sector                              | 056305500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 38798000000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               |                                                                                                                                                                                                                                               |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Executive secretary  
Jigawa State Tsangaya Education Board,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Tsangaya Education Board                                                                                                                                                                                                         |
| Sector                              | 056305600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 17000000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 34200000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Permanent Secretary**  
**Ministry of Higher Education, Science & Technology,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Higher Education, Science & Technology                                                                                                                                                                                            |
| Sector                              | 056300100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        | 383988000003839880000038398800000                                                                                                                                                                                                             |
| Projected Personnel Cost            | 8253800000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 3910000000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Director General**  
**Jigawa State Educational Quality Assurance Agency (JISEQAA),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Educational Quality Assurance Agency (JISEQAA)                                                                                                                                                                                   |
| Sector                              | 056300200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 13770000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 24000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Rector  
Jigawa State Polytechnic,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
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2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Polytechnic                                                                                                                                                                                                                      |
| Sector                              | 056301800100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1359300000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 160000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Rector  
Bilyaminu Usman Polytechnic Hadejia,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
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  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

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Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Bilyaminu Usman Polytechnic Hadejia                                                                                                                                                                                                           |
| Sector                              | 056301800200                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1022900000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 100000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Provost  
Jigawa State College of Education,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

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#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State College of Education                                                                                                                                                                                                             |
| Sector                              | 056301900100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 2093400000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 152000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Vice Chancellor  
Sule Lamido University,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Sule Lamido University                                                                                                                                                                                                                        |
| Sector                              | 056302100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1674600000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 987650000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Executive secretary  
Science & Technical Education Board,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Science & Technical Education Board                                                                                                                                                                                                           |
| Sector                              | 056305500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1108900000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 1170250000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Executive secretary  
Jigawa State Scholarship Board,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Scholarship Board                                                                                                                                                                                                                |
| Sector                              | 056305600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 20300000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 19000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director  
Dutse Model / Capital School,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Dutse Model / Capital School                                                                                                                                                                                                                  |
| Sector                              | 056302600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 329440000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 295800000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Provost**  
**Jigawa State College of Education and Legal Studies,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State College of Education and Legal Studies                                                                                                                                                                                           |
| Sector                              | 056306000100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1060700000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 150000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Rector  
Institute of Information Technology,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Institute of Information Technology                                                                                                                                                                                                           |
| Sector                              | 056306100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 490750000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 120000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Islamic Education Bureau,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Islamic Education Bureau                                                                                                                                                                                                                      |
| Sector                              | 056306300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1727000000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 850000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director  
Bamaina Academy,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Bamaina Academy                                                                                                                                                                                                                               |
| Sector                              | 056306400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 14324000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 7000000                                                                                                                                                                                                                                       |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director  
Jigawa State College of Remedial and Advanced Studies,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State College of Remedial and Advanced Studies                                                                                                                                                                                         |
| Sector                              | 056306500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 281460000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 135400000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive secretary**  
**Jigawa State Information Technology and Digital Economy Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Information Technology and Digital Economy Agency                                                                                                                                                                                |
| Sector                              | 056306600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 12199000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 52600000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive secretary**  
**Jigawa State Senior Secondary Education Board (JSSSEB),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Senior Secondary Education Board (JSSSEB)                                                                                                                                                                                        |
| Sector                              | 056306700100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 14646000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 100000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Executive secretary  
Jigawa State Education Resources Agency (JSERD),  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Education Resources Agency (JSERD)                                                                                                                                                                                               |
| Sector                              | 056306800100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 1329560000                                                                                                                                                                                                                                    |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Vice Chancellor  
Khadija University Majia,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Khadija University Majia                                                                                                                                                                                                                      |
| Sector                              | 056306900100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 60872000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 440340000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Jigawa State Teachers Training and Education Leadership Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Teachers Training and Education Leadership Agency                                                                                                                                                                                |
| Sector                              | 056307000100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 13878000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 108300000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Permanent Secretary  
Ministry of Health,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Health                                                                                                                                                                                                                            |
| Sector                              | 052100100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        | 295380000002953800000029538000000                                                                                                                                                                                                             |
| Projected Personnel Cost            | 4293900000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 380000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Babura General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Babura General Hospital                                                                                                                                                                                                                       |
| Sector                              | 052100300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 439110000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 125500000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Birnin Kudu General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Birnin Kudu General Hospital                                                                                                                                                                                                                  |
| Sector                              | 052100400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 926240000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 145000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Birniwa General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Birniwa General Hospital                                                                                                                                                                                                                      |
| Sector                              | 052100500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 335740000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 120000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Dutse General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Dutse General Hospital                                                                                                                                                                                                                        |
| Sector                              | 052100600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1035400000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 218850000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Gumel General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Gumel General Hospital                                                                                                                                                                                                                        |
| Sector                              | 052100700100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 645320000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 226000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Gwaram Cottage Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Gwaram Cottage Hospital                                                                                                                                                                                                                       |
| Sector                              | 052100800100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 269080000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 130000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Chief Medical Officer  
Hadejia General Hospital,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Hadejia General Hospital                                                                                                                                                                                                                      |
| Sector                              | 052100900100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 1231000000                                                                                                                                                                                                                                    |
| Overhead Cost Ceiling               | 228000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Hadejia Tuberculosis and Leprosy Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

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Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Hadejia Tuberculosis and Leprosy Hospital                                                                                                                                                                                                     |
| Sector                              | 052101000100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 100750000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 12000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

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- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Jahun General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
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#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jahun General Hospital                                                                                                                                                                                                                        |
| Sector                              | 052101100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 618780000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 180000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Kafin Hausa (Bulangu) Cottage Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
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### **Resources, Expectations and Budget Ceilings.**

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Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Kafin Hausa (Bulangu) Cottage Hospital                                                                                                                                                                                                        |
| Sector                              | 052101200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 236920000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 50000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Kafin Hausa General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
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#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Kafin Hausa General Hospital                                                                                                                                                                                                                  |
| Sector                              | 052101300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 347930000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 105000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Kazaure General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Kazaure General Hospital                                                                                                                                                                                                                      |
| Sector                              | 052101400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 757960000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 276000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Chief Medical Officer  
Kazaure Psychiatric Hospital,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Kazaure Psychiatric Hospital                                                                                                                                                                                                                  |
| Sector                              | 052101500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 51240000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 7000000                                                                                                                                                                                                                                       |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Ringim General Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ringim General Hospital                                                                                                                                                                                                                       |
| Sector                              | 052101600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 673200000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 175000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Chief Medical Officer**  
**Rasheed Shekoni Specialist Hospital,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Rasheed Shekoni Specialist Hospital                                                                                                                                                                                                           |
| Sector                              | 052101700100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 325830000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 150000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Provost**  
**Office of the Provost College of Nursing Science,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
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  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Office of the Provost College of Nursing Science                                                                                                                                                                                              |
| Sector                              | 052101900100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 763740000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 110000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Provost  
College of Nursing Science Birnin Kudu,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | College of Nursing Science Birnin Kudu                                                                                                                                                                                                        |
| Sector                              | 052101900200                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 80000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Provost  
College of Nursing Science Hadejia,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although



Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | College of Nursing Science Hadejia                                                                                                                                                                                                            |
| Sector                              | 052101900300                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 55000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Provost  
College of Nursing Science Babura,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | College of Nursing Science Babura                                                                                                                                                                                                             |
| Sector                              | 052101900400                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            |                                                                                                                                                                                                                                               |
| Overhead Cost Ceiling               | 60000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Provost

College of Health Science and Technology Jahun,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | College of Health Science and Technology Jahun                                                                                                                                                                                                |
| Sector                              | 052102300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 359880000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 260000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Primary Health Care Development Agency,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Primary Health Care Development Agency                                                                                                                                                                                                        |
| Sector                              | 052102400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 862920000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 160000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Executive Secretary**  
**Primary Health Care Development LGA Management Office,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Primary Health Care Development LGA Management Office                                                                                                                                                                                         |
| Sector                              | 052102402900                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 10850000000                                                                                                                                                                                                                                   |
| Overhead Cost Ceiling               | 0                                                                                                                                                                                                                                             |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**Permanent Secretary**  
**Ministry of Information Youths, Sports and Culture,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.



- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Information Youths, Sports and Culture                                                                                                                                                                                            |
| Sector                              | 051300100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 129810000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 80000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 400000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**Executive Secretary**  
**Jigawa State History and Culture Bureau,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State History and Culture Bureau                                                                                                                                                                                                       |
| Sector                              | 051300200100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 30314000                                                                                                                                                                                                                                      |
| Overhead Cost Ceiling               | 20000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 35000000                                                                                                                                                                                                                                      |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Jigawa State Television (JTV),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Television (JTV)                                                                                                                                                                                                                 |
| Sector                              | 051300300100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 136000000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 45500000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 250000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**The Managing Director**  
**Jigawa State Broadcasting Corporation (Radio),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
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  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

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Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Broadcasting Corporation (Radio)                                                                                                                                                                                                 |
| Sector                              | 051300400100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 142660000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 50000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 355000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

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- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Government Printer  
Jigawa State Printing Press,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

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- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Printing Press                                                                                                                                                                                                                   |
| Sector                              | 051300500100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 5834000                                                                                                                                                                                                                                       |
| Overhead Cost Ceiling               | 455500000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 350000000                                                                                                                                                                                                                                     |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:

- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner





## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

The Director  
Jigawa State Sports Council,  
Jigawa State.

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line



with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Sports Council                                                                                                                                                                                                                   |
| Sector                              | 051300700100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 108300000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 207000000                                                                                                                                                                                                                                     |
| Cap. Exp. Ceiling for Non-MTSS MDAs | 40000000                                                                                                                                                                                                                                      |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

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- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**Permanent Secretary**  
**Ministry of Environment,**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

- iii. **Overheads and Other Recurrent Expenditure** – As usual Proposal for Overheads and Other Recurrent Expenditure should thus be very realistic and reflect the principles of efficiency, effectiveness and economy. While acknowledging the impact of inflation, resource constraints prevent any significant expansion of recurrent spending. This underscores the need to improve spending efficiency in order to achieve greater budgetary outputs with fewer resources, which is the essence of financial prudence and economy. While this principle applies to all components of the budget, it should be more evident in non-personnel recurrent expenditure, which is essentially consumption expenditure. All MDAs are required to operate strictly within their 2026 Budget Ceilings as provided in this Circular. In doing so, they should prioritise areas that enhance effective service delivery and support the functionality of capital investments.

**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

- iv. **Capital Expenditure** – The policy, plan and budget linkages should be maintained through the Medium-term Sector Strategies and Sector Plans development by MDAs involved in the MTSS Process, which constitutes about 80% of the total budget expenditure. This is achieved by ensuring that 2026 Capital Expenditure Proposals are largely drawn from the first-year phasing of MTSS and MTEP, as the case may be. The most important considerations for capital expenditure proposals include:
- a) Limiting proposals within the provided sector envelopes (for MDAs doing MTSS) and budget ceilings. This also requires consistency between project allocations in 2026 – 2028 MTSS and 2026 Capital Expenditure Proposals.
  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
  - c) Strategically allocating resources to projects and programmes that maximally contribute to the attainment of sectoral policy objectives and meeting key milestones as defined by prior set key performance indicators;
  - d) MDAs that have loans and/or grant-funded projects should note that the capital expenditure ceilings include counterpart-funding (where applicable) and expected Grants, while the expected drawdown should be treated as a contra-entry. Proposals for such projects must be limited to the amount already guaranteed for drawdown during the 2026 FY.
  - e) Proposals for capital expenditure should be aligned with the provided templates
  - f) MDAs with mandates, functions, and initiatives related to **Climate Change, Food and Nutrition, Social Security, and Child-Sensitive Interventions** are expected to incorporate and prioritise these areas during the allocation process.

### **Resources, Expectations and Budget Ceilings.**

As earlier indicated, the 2026 – 2028 Medium Term Expenditure Framework, as informed by the MTEF Policy Brief, has made it possible to derive the corresponding medium-term Fiscal Budget Framework and subsequent indicative Sectoral Resources Envelops. This was strategically done in accordance with extant government policy priorities as reflected in the Budget Policy Statements. To complete the top-down – bottom-up principles, Sectors involved in the MTSS Process have already been issued with their respective sector envelopes, which cover all expenditure components of the budget. Based on this, further guidelines are issued below, including budget ceilings, sector envelopes for Sector MDAs involved in the MTSS Process, capital expenditure ceilings for non-MTSS MDAs, and other useful information. It should be noted that, although

Personnel Cost Ceilings are provided based on the MTEF Projections, the primary consideration is to submit personnel cost proposals based on the existing staff as of the August 2025 Payroll.

|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Ministry of Environment                                                                                                                                                                                                                       |
| Sector                              | 053500100100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        | 820490000082049000008204900000                                                                                                                                                                                                                |
| Projected Personnel Cost            | 305100000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 25000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             | 0                                                                                                                                                                                                                                             |

### Consultations in the Budget Process

7. As usual, MDAs are enjoined to ensure that the planning and budget process is all-inclusive and participatory, carrying along all stakeholders. This includes liaising with relevant Civil Society Organizations and Development Partners to harness inputs for consideration as the 2026 – 2028 MTSS and 2026 Budget are being developed. It is believed that effective stakeholder engagement and sector-wide consultations would further engender responsiveness and increase openness in the process.

8. The Ministries, Departments, and Agencies are hereby informed that the Ministry of Budget and Economic Planning has trained the nominated **Sector Desk Officers** from various sectors on the use of the **newly developed budget templates**. Accordingly, all Agencies, Parastatals, and Departments are required to submit a copy of their budget proposals to the DPRS of their respective Ministries for compilation into the new budget templates.

### Submission Templates

8. The full adoption of the New National Chart of Accounts by the State requires publication of the Approved Estimates based on all various Budget Classification Systems associated with the Chart of Accounts, including Administrative, Economic and Functional Classifications. This is in addition to the normal templates. The new templates request the presentation of proposed estimates for both revenue and expenditure using the “economic codes”. For this purpose, the Ministry has nominated Desk Officers at the sector level who will work with the Ministry in compiling the respective MDAs’ budget proposals into the new templates.

All MDAs are enjoined to contact the Ministry of Budget and Economic Planning to obtain the soft (electronic) copy of the 2026 MDAs Budget Proposal Template, which will ensure accuracy and easiness in the compilation of all components of the budget proposals. Officers from the Ministry of Budget & Economic Planning will also be assigned to support the MDAs and to ensure the timely submission of the proposals in both hard and soft copies.

9. The normal templates were simplified by populating the 2025 approved budgetary provision against the active budget lines (economic codes and project codes) of the agencies. MDAs, therefore, need only to complete the proposal columns for the 2026 FY and actual expenditure columns (as at August 2025). Accordingly, all MDAs are hereby requested to prepare and submit their 2026 Budget Proposals in accordance with the attached templates as listed below:



- Form 1 Recurrent Revenue/ Capital Receipts including Loans and Grants Proposals
- Form 2 Recurrent Expenditure Personnel Costs Summary (Basic Salary, Regular and Non-regular Allowances) and Other Recurrent Expenditure (Overheads)
- Form 3 Summary of Proposed Establishments by Posts and Grade Levels (as per August 2024 Payroll)
- Form 4 Capital Expenditure Projects and Programmes as contained in the MTSS (for MTSS Sectors) and for all ongoing projects in respect of their MDAs.
- Form 5 New Recruitment/ Transfer of Service;

### **Bilateral Discussions**

10. As usual, the bilateral discussion provides an opportunity to jointly review the proposals submitted by MDAs to ensure compliance with the guidelines. It is planned that Bilateral Discussions on the 2026 Budget will commence on **29th September 2025**, as per the attached timetable. Date and time are assigned to all MDAs; in line with this, the compiled Budget Proposals should be submitted in triplicate and soft copies on or before **22<sup>nd</sup> September, 2025**. MDAs should be strictly guided by the date and time assigned to each, please.

11. Finally, it should be emphasised that Sectors and MDAs are enjoined to pursue the preparation of their 2026 budget proposals alongside the MTSS Roll-over to ensure consistency and save time, as the process is slightly behind schedule. This is especially so as the deadline for the submission of the final draft of the reviewed and updated MTSS would be the same as that of the 2026 Budget Proposals, which is 22<sup>nd</sup> September, 2025. High-level review of the draft proposed budget to be chaired by the Executive Governor is expected to commence on 20<sup>th</sup> October, 2025, in preparation for the presentation of the proposed budget to the State Economic Planning Board and the State Executive Council. In line with the State Budget Calendar, it is planned that the 2026 Appropriation Bill is expected to be submitted to the State Legislature at the end of October, 2025. Honourable Commissioners and Accounting Officers are kindly requested to give due regard to this circular and ensure they actively engage and lead the process themselves within their Sectors / MDAs. MDAs are required to strictly be guided by the guidelines of this circular, especially the already issued Sector Envelops and the Budget Ceilings provided in this Circular.

12. Please accept our sincere regards.



Sagir Muhammad Sani  
Permanent Secretary,  
For: Honourable Commissioner



## **MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**PMB 7008, Block A, New State Secretariat Complex, Dutse, Jigawa State**  
**Tel: 07033852606, 08039434277; Email: [jsbepd@gmail.com](mailto:jsbepd@gmail.com) website: [www.jsbepd.org](http://www.jsbepd.org)**

DOB/BGT/S/264/26/V.I

Date: 8th September, 2025  
16<sup>th</sup> Rabi'l, 1447AH

**Managing Director**  
**Jigawa State Environmental Protection Agency (JISEPA),**  
**Jigawa State.**

### **RE: 2026 BUDGET CALL CIRCULAR (BCC) FOR THE SUBMISSION OF REVENUE & EXPENDITURE PROPOSALS**

#### **Introduction**

1. The purpose of this circular is to:

- (i) Request all Ministries, Departments and Agencies (MDAs) to prepare and submit proposals for revenue and expenditure estimates in respect of 2026 Fiscal Year (FY) based on the requirements and guidelines to be provided in the circular;
- (ii) Provide some of the major Government priorities in the ensuing year, as well as the key administrative guidelines for the preparation of your proposals;
- (iii) Provide you with preliminary Sector Envelops and Budget ceilings that set the upper limit of expenditure proposals;
- (iv) Provide the appropriate templates that would assist MDAs in the preparation and submission of the proposals, and
- (v) Provide the updated Chart of Account that would help MDAs on coding expenditures items in accordance with the National Chart of Account.

2. The preparation of 2026 – 2028 Medium Term Expenditure Framework (MTEF) being coordinated by this Ministry with the participation of relevant stakeholders has been successfully concluded. Essentially, this formed the basis for the initial revenue and expenditure projections, based on which indicative sector envelopes and budget ceilings would be provided. While it is expected that Sector Planning Teams (SPTs) in the concerned sectors have commenced some activities on the annual roll-over of the Medium-term Sector Strategies (MTSS) of their respective Sectors sequel to the completion of the Annual Sector Performance Evaluation exercise, it is expected that the annual budget process would now be fast-tracked using the sector resources envelopes and other guidelines to be provided. This is to ensure that the MTSS and medium-term resource allocation for all Sectors (non-MTSS Sectors inclusive) are completed ahead of the 2026 bilateral budget discussions.

#### **Policy Thrust, Priorities and Guidelines for Revenue & Expenditure Proposals**

3. The final draft of the Third Edition of the State Comprehensive Development Framework (CDF III) is yet to be approved by the State executive council, but will still serve as a reference point. Also, the CDF III version has tried to incorporate the 12-point Agenda of the current Administration. Consequently, the sectoral policy objectives and priorities provided in the final draft should be considered in 2026 planning and budget processes. In this regard, the overarching strategic State Development Objectives would be the pursuit of positive transformations across all sectors for sustained improvements in the socioeconomic well-being of the entire people of Jigawa State. Primarily, the focus would continue to be on inclusive economic growth and human capital development in line

with the 12-Point Development Agenda of the current Administration. Sectors and all MDAs are enjoined to refer to the informed documents like inaugural speech of the Governor and community inputs from the Citizens Engagement programme (Gwamnati da Jama'a) and Town-hall zonal meetings for the 2026 budget inputs for further guidance. Largely, therefore, resource allocations will strategically be guided by:

- i. The contributions of specific initiatives to the sustained growth and diversification of the State's economy. To a large extent, this would require a focus on agriculture, critical infrastructure, Human Capital Development and development of small and medium-scale enterprises.
- ii. The extent to which initiative contributes to sustainable improvements in the State's human capital in terms of education, health, and skills development. This requires a focus on projects and programmes that could potentially expand access to quality human development services (education, health, economic empowerment, social protection and Climate Change);

4. In addition to the foregoing, in preparing both the 2026 – 2028 MTSS and the 2026 Budget, MDAs should also be guided by their sector-level policy objectives and priorities, including those contained in sector-level policy documents. Accordingly, within the limits of sector envelopes and budget ceilings, submissions by Sectors/MDAs should be in such a way that resources are strategically allocated to fund budget initiatives that significantly contribute to the attainment of their sectoral policies. Very importantly, **all major ongoing projects and programmes should be prioritised when it comes to resource allocation**. Additionally, as you are aware, budget proposals should take cognisance of the CDF III, which includes a 12-point agenda of the present administration.

5. In addition to the foregoing, the following considerations should, as much as possible, also guide the submissions by Sectors and MDAs for both the medium-term sectoral plans and 2026 Budget Proposals.

- i. **Internally Generated Revenue (IGR) and Capital Receipts** – Even though both the domestic and global outlook suggest improved economic prospects over the medium-term, Internal Revenue proposals should, nonetheless, be cautiously optimistic. While it is believed that a vibrant economic environment is necessary for improved performance, the internal efficiency of revenue-collecting MDAs, the existing revenue policies, proactiveness of the agencies and effective monitoring of revenue collection & remittance are also very critical. Taking these into account, **all revenue-collecting MDAs should update the Medium-Term Revenue Strategy (MTRS) and be guided by it in making proposals for the 2026 Fiscal Year (FY)**. Accounting officers are advised to fully exploit all existing and potential revenue sources within the mandate of their respective agencies. As regards Capital Receipts, the expected revenues should be tied to the implementation of specific capital projects, such as internal and external development grants and loans. The proposals should be supported by strong evidence that drawdowns are assured in the 2026 FY. These may be in terms of signed MoUs or Agreements.
- ii. **Personnel Cost** – The Civil Service, as the institution that implements government policies, needs to be manned by vibrant, trained, skilled and experienced manpower. While several MDAs have been affected by staff attrition in various forms, efforts should be made to ensure that the MDAs are manned by the right mix of personnel in terms of filled establishment positions and quality. While MDAs may be much concerned with filling the gaps created through staff attrition, this has to be carefully matched with resource constraints. We are aware that, Office of the State Head of Civil Service has started issuing memos on MDAs clearance request to the State Governor and some have already been approved for recruitment. While Personnel Cost Proposals for 2026 should be strictly based on post-filled - actual staff position of the August 2025 Payroll Position, A separate template has been provided for proposed new recruitments in 2026 Budget; however, this does not guarantee approval for inclusion in the budget, as it remains subject to the jurisdiction of His Excellency. While basing proposals on actual staff positions, these should take into consideration staff promotions in 2026 and envisaged staff retirements.

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**Note that: All Revenue-generating MDAs with approval to spend 90% or 100% of their revenue collection on operational costs (overheads and other recurrent expenditures) should tie and balance their overhead proposals based on their proposed revenue. Such MDAs should not consider the ceiling for overhead and other recurrent expenditures attached to their Budget Call Circular.**

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  - b) Ongoing Projects and Programs at an advanced stage of completion should be prioritised for completion and commissioning in 2026;
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|                                     |                                                                                                                                                                                                                                               |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of MDA                         | Jigawa State Environmental Protection Agency (JISEPA)                                                                                                                                                                                         |
| Sector                              | 053501600100                                                                                                                                                                                                                                  |
| Sector Envelop for MTSS MDAs        |                                                                                                                                                                                                                                               |
| Projected Personnel Cost            | 772160000                                                                                                                                                                                                                                     |
| Overhead Cost Ceiling               | 40000000                                                                                                                                                                                                                                      |
| Cap. Exp. Ceiling for Non-MTSS MDAs |                                                                                                                                                                                                                                               |
| Proposed Establishments             | To maintain the exact payroll staff as of August, 2025, taking into account promotions and retirements in 2026. Proposals for Critical Recruitments and transfers of service, to be presented separately in the appropriate template, provide |
| Remarks                             |                                                                                                                                                                                                                                               |

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